(101) Circulars orders of the Accountant-General, Bengal for the years 1864

Published year 1869

IX-214

Finance → Circulars → Bengal

Accountant General, Bengal,

FROM THE YEAR

1864.

CALCUTTA:
OFFICE OF SUPERINTENDENT GOVERNMENT PRINTING.
1869.

NOTE.

Future Circulars of the Accountant General will be issued in this form, and paged in continuation for convenience of filing and reference. A space has been left after each letter in the Index to admit of additional entries for future Circulars.

INDEX.

A.

Circular Nos.

Abkaree fines and penalties, to be credited to Law and Justice... 121

Abyssinia. Remittances of officers and men attached to Force 106
Accounts and Returns in vernacular dispensed with 20

Advices of Supply Bills on the Bank of Bengal to be sent punctually 41, 63
of Bills on Hyderabad, to whom to be sent 76

Alteration in para. 110 of Rules for Bills of Exchange... ... 146
Awards on confiscated Salt 34

B.

Bank of Bengal. Bill transactions to be shown as "Local Remittances" 20

C.—*Continued.*

Circular Nos.

Copies of Cash Accounts and Lists of Pamyents not to be retained at Treasuries 111
„ of receipts prohibited ... ... 1 & 20

Copper. Charges for remittance of—to be made in a separate bill 127

Currency Notes of other Circles, how to be disposed of ... 21 & 33
„ „ Issue of—in exchange for silver or in payment of demands on Government 54
„ „ Form of Indent for— 115
„ „ stopped. Opinion of the Advocate General on the payment of— 148

D.

Deposit Registers. Instructions regarding the preparation of— 8
„ „ Certificate of examination of— 19, 97
„ (Revenue) of more than three years' standing. Application for refund of—to be first made to the Board of Revenue 56
„ Personal Ledger Account of—and their transfer to credit of Government after three years 19
„ of money from Police Officers in sealed bags 128
„ Military Miscellaneous—in Government Saving's Bank 44, 46
„ Refund of Military— 30
„ Plus and minus Memoranda of— 137

D.—*Continued.*

Circular Nos.

Deposit for the new Loan 155

Duplicate Receipts prohibited 1, 20

E.

Encamping Ground Grazing Fund. Receipts and charges of— 108

Establishment Lists. Instructions regarding the preparation of— 24
„ Savings from salaries of—how to be dealt with 65
„ Annual detailed lists of— 13, 48, 79, 119, 150

Estates of deceased officers and soldiers. Form of receipt for— 55, 69
Estimate of probable Receipts and Disbursements. Instructions for the preparation of— 16

F.

Fees for renewal of Promissory Notes 50

F.—*Continued.*

	Circular Nos.
Fines for breach of Forest Laws, how to be credited	80
„ Statements. Form of—	23
„ on Policemen, how to be treated	147
Forest. Fines for breach of—laws, how to be treated	80
Fund deductions from salaries of Covenanted Civil Servants ...	7, 15, 31
„ „ „ „ of Military Officers of other Presidencies on leave	151
„ for the improvement of Government Estates	130
Furniture for Magistrate's Office.—Charges on account of—how to be admitted	92

G.

Government Savings' Bank. Military Miscellaneous Deposits in—	44, 46

G.—*Continued.* *Circular Nos.*

Government Servants attending Courts as Witnesses. Travelling Allowance of— ... ... 135.

H.

Hyderabad. Advice of Bills on— to whom to be sent 76
„ Transfer Receipts on—how to be shown in Account 88
„ Contingent. Payments to men of—prohibited ... 73
„ Remittance Transfer Receipts not to be drawn on any Treasuries in—except on the Political Treasury ... 100

I.

Income Tax. Rules for deduction from official salaries .. 156

Inefficient Balances. Early adjustment of— 12
Interest on Promissory Notes. New form of Register of— ... 53
„ „ „ „ Register of Advices for payment of— 136

I.—*Continued.* *Circular Nos.*

Interest Registers. Rules for the preparation of— 120

J.

Jail Manufactures. Commission reduced to 10 per cent. on profits of— 18
Jail Press at Alipore. Rates of charges for printing 52

L.

Labourers under Act VI of 1865. Rates on— 32
Lands taken up for Public Works. Compensation for— ... 77, 98
„ „ for Military purposes. Compensation for— 30

Last Pay Certificates 7, 15, 24, 31, 37, 138
„ „ „ of Officers of other Governments to be countersigned by Accountant General 119

Leave Rules (Covenanted). Form of local last pay certificate 138

L.—*Continued.*

Circular Nos.

Letters of Credit for the Postal Department. Quarterly substituted for Annual 66
„ „ for the Public Works Department 10
„ „ for Military Department 30, 64

Letters not to be sent with documents addressed to the Accountant General 93

Liabilities. Quarterly Statement of— 36

License Tax 89, 90, 91, 95
„ „ Fines and Penalties, how to be treated 107
List of Bills issued and discharged 22, 60, 112
„ Payments to be written daily 1, 38

Loan. Deposits for the new—how to be exhibited in Account 155

Local Funds. Registers for record of Receipts and Payments of— 137
„ „ Printing charges of— 99

M.

Malikana. Bills for payment of— 5

Memoranda of Deposits, Stamps, &c. 137

M.—*Continued.* *Circular Nos.*

Military Charges under Rs. 50 paid in Civil Department to be treated as Civil 141
Military Department. Payments on account of— 30, 40, 64, 71, 87
„ „ Instructions for supply of funds to Disbursing Officers of— ... 30, 64
„ Funds. Recoveries of—from Military Officers of other Presidencies on leave 151
„ Officers not to surrender their last pay certificates when they draw their pay and allowances on Station Orders 40
„ Officers. Advances to—on Station Orders; prohibited 109
„ „ Family Remittances of—to England ... 96
„ Native Pensioners. Rules for payment of pensions to— 71
„ Pensions. Authority to be noted on bills for— ... 74
„ Officers and Soldiers (deceased). Form of Receipt for estates of— 55, 69
„ Miscellaneous Deposits in Government Savings' Bank 44, 46
„ Payments to British Regiments on the march ... 140
„ Receipts. Form of order to accompany the payment of—into Treasury 64

Money Order Agents. Supervision to be exercised by Collectors over— 83
„ „ Office, when may be closed 94
„ „ „ Examination by Collectors of Journals, Cash Balance, &c. of— 110

Moonsiff's Cutcheries. District Judge's power to sanction the charges for construction and repair of— 104

M.—*Continued.*

Circular Nos.

Municipal Police. Cost of—how to be drawn 143

N.

Nazirs. Salaries and pensions of—to what head to be debitted 28
„ not to retain money in their hands 145

New system of accounts. Introduction of— 1

„ „ Calls for a report upon the carrying out of— 111
Notes—see *Currency Notes.*

O.

Officers may keep money in public treasury 101

O.—*Continued.* *Circular Nos.*

Opium. Plus and minus Memo. of— 137

P.

Pass Books of Executive Engineers 10, 59, 78

Payments to Regiments of British Cavalry and Infantry on the march 140

Pensions. Form of application for— 82
„ Military.—Payment of— 71, 74
„ Permanent orders for payment of— 2, 6
„ Transfer of payment of— 6

Peons' Fees and postage not to be remitted in cash or by stamps 133
„ „ Fund to be charged with salaries and pensions of Nazirs 28
„ (extra) Judge's. Monthly Statement of— 61

Permanent advances to Collectors, Magistrates and Jail Officers 3
„ „ to District Superintendents of Police ... 25
„ „ to Sessions Judges 70
„ „ Instructions regarding the issue of— ... 39
„ Orders for payment of pensions, &c. 2, 6

P.—*Continued.* *Circular Nos.*

Plus and minus Memoranda of Stamps, Deposits, &c. ... 137

Police Buildings. Construction and repair of— 25
„ Instructions regarding payments to— 25
„ Clothing Fund. Formation of— 129
„ Guards over Convicts employed in Public Works Department 81
„ Men. Fines on—how to be treated 147
„ Officers may deposit money in sealed bags at treasuries 128

Post Office. Transmission of separate Memo. of Receipts and Disbursements on account of—to Compiler discontinued 57
„ „ Payment of fluctuating charges without advice of audit 113
„ „ Quarterly substituted for annual letters of credit for— 66
„ „ Payments to be on stamped receipts 84
„ „ Consolidated receipts for remittances from— ... 118

Post Masters allowed to pay copper into Treasury 27

Postage Stamps. Discount on sale of— 134
„ „ (Service). Purchase of— 67

Potdars with remittances to Bank and to District Treasury ... 43
Printing Charges of the Alipore Jail Press 52, 99
„ „ of Forms, &c., for Local Funds 99

Privilege Remittance Transfer Receipts. Issue of—prohibited 58, 75
„ „ allowed to Commander-in-Chief and Head Quarter Officers 144

P.—*Continued.* *Circular Nos.*

Publications under Act XXV of 1867. Advances to Sub-Registrars for purchase of—and fees for registration of— 122

Public Works Department. Letters of Credit for— 10
„ „ „ Compensation for lands for— ... 77, 98
„ „ „ Cash receipts from Executive Engineers to be treated as remittances from the— 98
„ „ „ Consolidated receipts for remittances from— 139
„ „ „ Cost of Police Guards over Convicts employed in the— ... 81

Promissory Notes. Renewal fees on— 50
„ „ Interest on—in what form to be drawn ... 53
„ „ Rules for payment of interest on— ... 120
„ „ Register of Advices of enfacement of—for payment of interest 136

R.

Registrars of Assurances. Commission to Sub— 49
„ „ Salary and Establishments of Sub—Payment of—without countersignature 116
„ „ Advances to Sub—for purchase of books and publications under Act XXV of 1867 122

R.—*Continued.*

Circular Nos.

Regiments of British Cavalry and Infantry on the march. Payments to— 140

Remittances from the Bank of Bengal. Advice of—to be sent to the Accountant General 51
„ Orders. Return of—to Accountant General ... 17
„ from Post Masters how to be treated 118
„ to Bank of Bengal to be accompanied by Potdars 43
„ to District Treasuries not to be accompanied by Potdars 43

Remittance Transfer Receipts. Form and list of— 60
„ „ „ on Hyderabad how to be shown in Account 88
„ „ „ not to be drawn on any treasuries in Hyderabad except on the Political Treasury ... 100

S.

Salary Lists. Instructions regarding the preparation of— ... 24
„ for broken periods. Payment of—prohibited 37
„ Savings from—how to be dealt with 65

Salt (confiscated). Awards to Police on— 34

S.—*Continued.* *Circular Nos.*

Salt Rewards Fund. Formation of— 131

Savings from salaries of establishments, how to be dealt with 65

Separate bills for certain charges 4, 45, 62

Service Postage Labels 67, 105
„ „ „ Sale of—to private persons, prohibited 105

Sovereigns and half sovereigns paid into and out of treasuries.
Return of— 11
„ „ „ not to be received under a certain weight 152

Stamp fines and penalties to be credited to Law and Justice 121
„ receipts on salary and establishment lists discontinued . 24
„ „ for payments to the Postal Department .. 84
„ Plus and minus Memo. of— 137

Stopped Notes. Opinion of the Advocate General on the payment of— 148

Sub-Treasury Balances how to be shown in Cash Balance Report 35

Supply Bills on Bank of Bengal. Advices of—to be sent punctually ... ... 41 & 63
„ „ minimum raised to Rs. 500 114
„ „ allowed to Chaplains 47

BENGAL SECRETARIAT LIBRARY

GOVERNMENT OF BENGAL.

CIRCULAR ORDERS

OF THE

ACCOUNTANT GENERAL, BENGAL,

FROM THE

INTRODUCTION OF THE PRESENT SYSTEM OF ACCOUNTS IN 1864.

Circular No. 1, dated 26th November 1864.

Superseded by the "Rules for the guidance of Treasury Officers," published separately.

Circular No. 2, dated 16th December 1864.*

Payment of Pensions, &c., by Permanent Payable Orders.

With reference to the changes to be introduced into the system of account referred to in my letter of 26th ultimo, I have the honor to forward, for your information and guidance, the annexed instructions regarding the mode of paying claimants under Permanent Payable Orders in your Treasury, and to request that your careful attention may be given to the observance of these rules from the date of receipt of this communication.

HUGH SANDEMAN.

Rules for the guidance of Collectors in making payments.

Responsibility for payment of claims to right persons.

1. Collectors are personally responsible for the payment of claims to the right persons. Great vigilance is necessary to prevent impositions in this respect, and specially to provide, as regards pensioners, that the lapses of life be punctually reported to the Accountant General, Bengal.

* See Circulars Nos. 6 and 82.

Permanent Pay Orders will be issued to meet fixed claims.

2. When special salaries, pensions, allowances, &c., payable monthly at fixed rates, are granted, the Accountant General, Bengal, will issue Permanent Payable Orders to the Disbursing Officer of the station in which the claimant resides, directing him to pay monthly, until further notice, the amount of the claim, upon the production of the counterpart of the order, and a separate receipt according to the prescribed form.

Register thereof to be kept. Appendix I.

3. For purposes of easy reference, each Collector or Disbursing Officer shall keep a separate Register of Permanent Orders according to form attached.

Course to be pursued in payment of a claim.

4. Upon presentation of a claim for payment, the Collector should at once record the sum paid upon the Permanent Order and enter the amount in the Cash Book, and submit the separate receipt with his Treasury Account to the Accountant General as a voucher in support of the charge.

Identification of pensioners.

5. As a general rule, all male pensioners should appear and be identified by comparison with the Descriptive Roll at the head of the Permanent Order; but in cases where men of rank object to appearing in public for the purpose of identification, this may be effected in private or at the Collector's house; female pensioners who cannot appear in public, or male pensioners who are disabled from appearing by illness or bodily infirmity, may be paid upon the production of a life-certificate signed by an Officer of Government or some other well known and trustworthy person.

Care to be taken to prevent imposition.

6. In such cases the Collector must take such precautions as he may deem advisable to prevent imposition, and must periodically require proof not only of the existence of the pensioner, but also of his inability to attend at the Collectorate.

Payments to political pensioners of high rank.

7. Political pensioners of high rank who may be exempted from appearing personally before a Collector may depute an Agent by Power of Attorney to receive their pensions, upon the production of the Permanent Pay Order and separate receipt, and subject to the checks in Rule 6.

Unclaimed pensions of six months' standing.

8. Should a pension not be claimed for six months, the counterpart of the Permanent Order is to be returned to the Accountant General, Bengal, and the claimant, should he apply for payment, must be referred to that Officer for the issue of a fresh order.

9. In case a pensioner desires to change his place of residence to another district, he must return his Permanent Pay Order to the Accountant General, with a request that he will issue a fresh one upon the Collector in whose jurisdiction the pensioner is about to reside. Return of Permanent Pay Order on change of residence of pensioner.

10. Upon the death of a claimant, the Collector should at once report the circumstance to the Accountant General, and return the original Permanent Order to his Office. Death of pensioner to be reported.

11. In cases where the Collector feels any doubt as to the identity of a claimant or the correct amount payable, he should refer to the Accountant General, Bengal, for instructions. Doubt as to identity of pensioner.

Circular No. 3, dated 23rd December 1864.*

Copy of Government of India, Financial Department, Resolution, No. 4082, dated 21st December 1864.

The following procedure will be observed by all Officers serving under the Government of Bengal in the payment and adjustment of contingent charges under the new system of Accounts. Payment of contingent charges and permanent advances for petty contingencies.

2. Every Officer who regularly incurs contingent expenses on the public service will, at the beginning of each year, obtain from the proper Controlling Authority a general sanction to the scale of his expenditure for the year, limited in regard to numbers, rates, or aggregate amount as the Controlling Officer may consider expedient. This sanction will be communicated to the Treasury Officer as well as to the Officer concerned; and the latter will then be paid the amount of his monthly bills for contingent expenses, within the sanctioned limit, without pre-audit and without the previous countersignature of the bills by the Controlling Officer of his Department. General sanction of Controlling Officers required for payment of contingencies.

3. An abstract of the bill, showing the different heads of service, duly receipted, will be furnished to the Treasury Officer, who, after payment, will forward it as a voucher with his Treasury Accounts to the Accountant General. Abstract bill for contingencies.

4. The bill in detail will be forwarded by the Officer incurring the charges to the Controlling Officer of the Department, who should, without delay, examine, countersign, and transmit it to the Accountant General, Bengal, for comparison of the charges in the bill with the Treasury Accounts, and for recovery of any retrenchments which the Controlling Officer may have noted on the bill. Countersignature of detailed bills.

5. The retrenchment will, under instructions from the Accountant General, be deducted by the Disbursing Officer from the succeeding payment, or will be otherwise recovered. Recovery of retrenchments.

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* See Circulars Nos. 24, 25 and 39.

Contingent bills to be paid on presentation.

6. Under this system, contingent bills will be payable on presentation.

Permanent advances for petty contingencies.

7. In regard to petty expenses which require to be disbursed as the occasion for them arises, *i. e.*, before the money for paying them can be obtained on the usual contingent bill, the Governor General in Council is pleased to direct the adoption of the expedient of permanent advances recommended by the English Commissioners on Indian Accounts.

Permanent advances.

8. Officers incurring petty charges will accordingly be allowed permanent advances* as per scale in the margin, for the districts shown in the annexed list.

	1st Class District.	2nd Class District.
Collectors	50	25
Magistrates . .	100	50
Officers in charge of Jails	100	50

Expenditure from permanent advances how to be recovered.

9. Out of this sum, Officers will pay petty expenses, and will recover the amount thus paid monthly, or oftener, if necessary, by submitting a bill to the Treasury Officer.

10. *Out of date.*

E. H. LUSHINGTON,
Secy. to Govt. of India.

LIST OF DISTRICTS IN BENGAL.

Classification of districts.

1st Class Districts.

Backergunge.	Jessore.	Rungpore.
Behar (now Gya).	Kamroop.	Sarun.
Burdwan.	Midnapore.	Shahabad.
Chittagong.	Mymensing.	Sylhet.
Cuttack, C. D.	Moorshedabad.	Sunderbuns.
Dacca.	Nuddea.	Tipperah.
Dinagepore.	Patna.	Tirhoot.
Hooghly.	Purneah.	Twenty-four Pergunnahs.
	Rajshahye.	

2nd Class Districts.

Beerbhoom.	Durrung.	Naga Hills.†
Bancoorah.	Deoghur, S. P.	Nowgong.
Bhaugulpore.	Furreedpore.	Nya Doomka, S. P.
Bhullooah.	Gowalparah.	Pakour, S. P. (now incorporated with Rajmehal).
Bograh.	Hazareebaugh.	Pubnah.
Cachar.	Howrah.	Rajmehal, S. P.
Calcutta.	Julpigoree†	Sahebgunge, S. P. (now Godda).
Cossyah Hills.	Luckhimpore.	Seebsaugor.
Cuttack, N.D., Balasore.	Lohardugga.	Singbhoom.
Cuttack, S. D., Pooree.	Maldah.	
Chumparun.	Monghyr.	
Darjeeling.	Maunbhoom.	

	Rs.	
*Judges	30	See Cir. No. 70.
Commissioners	50	
District Superintendents of Police in 1st Class Districts	100	See Cir. No. 25.
Ditto ditto in 2nd ditto ...	50	
Revenue Surveyors	200	
Sub-Divisional Officers where there are no treasure chests	25	
Deputy Inspectors General of Police to meet contingent expenses of the Detective Force	100	
Special Registrars	50	

† Since added.

Circular No. 4, dated 24th December 1864.

Separate bills for different heads of service.

It being important, under the newly introduced system of Account, that bills or vouchers should be, as far as possible, made out according to the heads of service to which they respectively belong, I have the honor to request that you will, in future, pass the following items of expenditure upon separate bills, instead of including them, as is now done, in establishment or contingent bills:—

1.—Salary of Civil Surgeon, and of Native Doctors in charge of Sub-divisions (if any).

2.—Establishment and Contingencies of the Abkaree Department.

3.—Salary of Jail Establishment, including Native Doctors attached to Jail.

4.—Burial Ground Charges, in cases where there is no Chaplain.

5.—Peons' Fee Fund (Collector's Office).

6.—Peons' Fee Fund (Judge's Court).

7.—Peons' Fee Fund (Small Cause Court Judge's).

8.—Registration Department.

Separate bill required for each Local Fund.

A separate bill should likewise be made out for charges debitable to any other Local Fund which may exist in your district.

HUGH SANDEMAN.

Circular No. 5, dated 29th December 1864.

Bills for payments of Malikana.

I have the honor to request that you will observe the following instructions in the preparation of bills on account of future payments of Malikana from your Treasury. It is not necessary, for the purposes of this office, that bills in the voluminous detail which has hitherto appeared should be submitted in support of the entries in your lists of Payments, and you will therefore discontinue their submission. A bill in abstract form on a single sheet of paper, bearing the countersignature of the Commissioner of the Division, will be sufficient; but to enable the Commissioner to pass the charges, a separate statement should be submitted to him with each bill, in such detail as may be necessary. This statement will be recorded in the office of the Commissioner, but he will sign and return the abstract bill, in order that it may be transmitted as a voucher with your accounts.

HUGH SANDEMAN.

Circular No. 6, dated 6th January 1865.*

Headings on permanent orders for payment of pensions.

In many of the permanent orders for the payment of pensions, which have been issued from this office, some of the headings were left blank owing to the absence of data by which they could be filled up. I have now the honor to request that you will in all such cases supply these omissions, and furnish me with copies of the headings so filled in, in order that the Pension Register in the Accountant General's Office may be rendered complete. I take this opportunity of remarking, with reference to para. 9 of my Circular No. 2, on the subject of the payment of pensions, that nothing in that Circular was intended to override existing rules respecting the transfer of pensions, and that such transfers must be regularly authorized as heretofore, the only additional condition being that the permanent order must, upon the receipt of authority for transfer, be at once transmitted to the Accountant General, with a note of last payment, in order that a fresh permanent order may be issued upon the Collector in whose jurisdiction the pensioner may have taken up his residence.

Rules for transfer of pensions not affected.

Precautions for identification of pensioners.

I may also mention, that the space at the top of the Collector's bill in the permanent orders is intended for the signature of the pensioner, in order that on the occasion of each payment, the Collector may have an opportunity of comparing it with the signature upon the separate receipt. The object of this precaution is to prevent fraud. When a pensioner is unable to write, and so fulfil this condition, additional precaution should be used in noting his personal identification, and he should of course not be made aware of what has been entered under this head in his descriptive roll.

HUGH SANDEMAN.

Circular No. 7, dated 11th January 1865.†

Copy of Government of India, Financial Department, No. 4116, *Fort William,* 31*st December* 1864, *to the Managers, Bengal Civil and Annuity Fund.*

Responsibility of Subscribers to Civil Funds for deductions from their pay.

I am directed to acknowledge the receipt of your Secretary's letter, dated 8th instant, and in reply to inform you that His Excellency the Governor General in Council considers it inexpedient to throw upon Treasury Officers

* See Circulars Nos. 2 and 82.

† See Circulars Nos. 15 and 31.

the responsibility of initiating and making the proper deductions from Pay Bills on account of subscriptions for the Annuity and Civil Funds. The drawers of the bills should themselves note the proper deductions which the Treasury Officer is to make.

2. To enable them to do this, it is only requisite that, in future, when a Subscriber informs the Fund Officer of any change in his family, your Secretary should inform him how his subscriptions are hereby affected, and that whenever an Officer is transferred from one district to another, he should take with him to the new station a last Pay Certificate, showing the proper deductions in the following form :—

Form of last Pay Certificate.

——————————18——

This is to certify that has received his salary from this Treasury at the rate of Rs. per mensem up to the and to no later date, subject to the following deductions, *viz.* :—

* Full amount of Salary	...	...	Rs.	0 0 0
Fund	Rs.	0 0 0		
	„	0 0 0		
	„	0 0 0		
Net amount payable	...		Rs.	0 0 0

(Sd.) A. B.,
Collector.

E. H. LUSHINGTON,
Secy. to Govt. of India.

Circular No. 8, dated 21st January 1865.

Superseded—See paras. 7, 8, 47 and 48 of the "Revised Treasury Rules."

Circular No. 9, dated 18th January 1865.

Cancelled by Circulars No. 16, dated 13th March 1865, and No. 35, dated 23rd September 1865.

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* See Circular No. 15, dated 7th March 1865, in which this form has been modified.

Circular No. 10, dated 24th January 1865.

Letters of Credit (now Credit Orders) for the P. W. Department.

Under orders of the Government of India, in the Financial Department, No. 47, of the 3rd instant, I have the honor to prescribe the following amended rules for your observance in bringing to account, under the new system, the amount of Letters of Credit issued upon your Treasury in favor of the Public Works Department, and in dealing with the cheques issued against such credits by the Executive Engineers.

2. Letters of Credit in the form heretofore in use will be issued in favor of Officers of the Public Works Department, against which they will draw upon Treasuries for all Public Works Expenditure.

3. On receipt of such Letters of Credit you will cause the full amount to be charged in your Cash Book as a final payment to the Public Works Department, and the entry of the charge in your list of Payments must be supported as a voucher by the original Letter of Credit. With this entry the record of the transaction in your Treasury Books must be considered as complete, and you will discontinue the present practice of recrediting the amount of the Letter of Credit by transfer under "Drawing Account" and of debiting to the latter head the cheques presented and cashed by you in the course of the month.

4. You will continue to hold in your custody, however, the full amount of the cash thus placed at the disposal of the Executive Engineer until cashed by his cheques on presentation as heretofore. But it is the desire of Government that this progressive withdrawal of his funds by the Executive Engineer, shall not be exhibited in the accounts of your Treasury, and that they shall be shewn apart from all other transactions in a separate Account Current to be opened by you with that Officer.

5. The most convenient form in which this Account Current may be kept by you, is that of an ordinary Bank Pass Book, of which a copy is transmitted herewith for your use. The amount of every Letter of Credit will be posted in this Pass Book, to the Credit of the Executive Engineer, simultaneously with the entry of the charge in your Cash Book to debit of the Public Works Department, as before described; and the amount of every cheque

Appendix II.

cashed will be entered only in the Pass Book, in reduction of the original credit.

6. This account* will be kept by you merely as an office record, and it is not intended that either extracts or copies of the entries should be submitted to this office.

7. The Pass Book will be sent daily, or at short intervals never exceeding a week, to the Executive Engineer, to enable him to verify the entries with his own Cash Book, and check off the cheques paid. The book should be carefully examined by Superintending Engineers at their inspections.

8. Cheques *post dated*, i. e , bearing a date subsequent to the date of presentation, will not be paid.

9. Payment will be refused on Cheques drawn in excess of the balance at credit.

10. Cheques which may have been in any way altered will not be paid unless the alteration be verified by the Drawer's signature.

11. In drawing Cheques the amount both in words and figures should be written distinctly, and in a way to prevent the insertion of any other words, a line drawn_____or the word "only," should be added after the amount expressed in words.

12. No money should be received or paid at the Treasury after 3 P. M.

13. At the end of every month you will forward to the Executive Engineer a certificate in duplicate in the following form .—

"I hereby certify that the balance at the credit of A. B., Executive Engineer, is Rs. 2,000."

The one copy of this certificate will accompany his Public Works Account Current, and the duplicate is to be returned to you immediately by the Executive Engineer with a memorandum subjoined to it, under his signature, as follows :—

"Balance at credit of A. B., Executive Engineer ... Rs 2,000

Deduct Cheques unpaid, *viz.* :—

No. 19	...	...	Rs 150 0 0	
„ 26	...	...	„ 50 0 0	
„ 15	...	...	„ 70 0 0	
				270
Balance as per Cash Book		...	..	Rs 1,730"

* See Circulars Nos 59 and 78.

This duplicate certificate must be submitted by you to this office with your Monthly Cash Balance Report, which is to be drawn up in future in the amended form prescribed in Circular No. 9, dated 18th January 1864.

14. Letters of Credit of the Public Works Department will hold good under this system till they are exhausted, and payments will be made only on Cheques issued against such credits. No sums received by the Executive Engineer himself can be appropriated by him for Departmental expenditure, but must be paid into your Treasury. When, for the sake of convenience, however, the Executive Engineer desires to make use of his own receipts, it is competent to him to do so, provided he makes a corresponding payment into your Treasury in lieu of the sum so taken. In this case he should, at the end of the month, send to your Treasury a Cheque drawn in your favor for the amount thus made use of, and obtain a receipt for that sum from you on account of "Receipts from the Public Works Department."

15. It will be apparent to you that under the operation of the above system, the Cash Balance of your Treasury, as shewn in your Monthly Cash Account with this office, will not represent the amount of Cash actually remaining in your custody, inasmuch as the Cash Balance of your account will be reduced by the amount of the Letter of Credit, although the money represented by the undrawn portion of the Letter of Credit will be actually in the Treasury.

16. Provision has accordingly been made in the new form of Cash Balance Report for the separate exhibition of these two divisions of your balance. The proportion available for Treasury purposes, as shewn in the Monthly Cash Account, will appear separately, and the alance at the disposal of the Executive Engineer will be added to it as "Appropriated Balance for the Public Works Department," the two sums making up the total amount of Balance in the Treasury as shewn in the Cash Balance Return.

17. Any Balance remaining on the 31st January in your General Treasury Account under the head "Drawing Account of the Public Works Department," must, at the close of that day, be written off as a transfer to the separate Drawing Account of the Executive Engineer to be operated upon in the manner described above.

18. This Circular is intended to supersede all former instructions on the subject, and should be carried into effect from and after the 31st Instant.

HUGH SANDEMAN.

Circular No. 11, dated 4th February 1865.

Out of date.

Circular No. 12, dated 10th February 1865.

Out of date.

Circular No. 13, dated 20th February 1865.

Annual Circular regarding Lists of Establishments.

Circular No. 14, dated 20th February 1865.

Superseded by the "Rules for the guidance of Treasury Officers."

Circular No. 15, dated 7th March 1865.*

Copy of Government of India, Financial Department, Order, No. 650, *dated Fort William, 9th February* 1865, *to the Managers Bengal Civil and Annuity Fund.*

In reply to your Secretary's letter, dated 21st January 1865, I am desired to state that, agreeably to the suggestion therein made, the Governor General in Council is pleased to direct that the indication of deductions on account of subscriptions for the Annuity and Civil Funds, in the form of last Pay Certificate, laid down in my letter No. 4116, dated 31st December 1864, shall be modified as in the margin, the words "net amount after Fund deductions" being at the same time substituted for the words "net amount payable."

Revised form of last Pay Certificate.

Full amount of salary		Rs. 0,000
Annuity Fund at 4 per cent.	Rs. 000	
Civil Fund { Ordinary 2 per cent.	„ 000	
{ Additional at „	„ 00	
		000
Net amount after Fund deductions		Rs. 0,000

E. H. LUSHINGTON,
Secy. to Govt. of India.

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* See Circulars 7, 24, 31, 119 and 138.

Circular No. 16, dated 13th March 1865. *

Cash Balance Report how to be prepared. Appendix III.

The form of Cash Balance Report, issued with my Circular No. 9, having been in many instances misunderstood, I have the honor to annex a specimen copy filled in, in order to shew clearly how it should be prepared.

I beg to solicit your attention to the following points:—

1*st.*—The Cash Balance Reports must be despatched, *without fail*, on the 1st and 16th of every month; it is of the greatest importance that this rule should not be infringed under any circumstances.

2*nd.*—The tale or number of Currency Notes of each denomination should be exhibited, and the aggregate of Notes shewn as in the specimen.

3*rd.*—The tale and rate of conversion should be clearly shown opposite all uncurrent coins.

4*th.*—The aggregate of current and uncurrent coins must equal the aggregate of Available and Appropriated Balances, which are shewn in an inner column and brought down to the same total at foot of the tabulated portion of the return.

Estimate of probable Receipts and Disbursements.

I take this opportunity of requesting that your estimate of probable Receipts and Disbursements may be despatched always on the 3rd day of every month; your attention is solicited to the instructions regarding this Return, which were issued by me, as Civil Paymaster in charge of the Resource Department, and which may be found by a reference to pages 2695 and 2821 of the *Calcutta Gazette* of 1861.

Your especial attention is solicited to the following points:—

1*st.*—Cash Remittances should never be estimated unless they have been ordered by this office, and in each case the name of the Treasury, to or from which the remittance is to be made, should appear in the column of remarks.

2*nd.*—The opening Balance of the sheet should correspond with the Cash Balance Report of the close of the preceding month; with this exception only, that, whereas the latter gives the *exact*

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* See Circular No. 35.

sum in a Treasury, so as to tally with the Treasury Account, the estimate should shew even hundreds only, thus :—

For Rs.	55,916	10	6,	Say Rs.	55,900	0	0
„ „	70,876	3	7,	„ „	70,900	0	0

3*rd*.—The totals on both sides of the Returns must always tally.

4*th*.—The Return should bear the date, not of preparation but of despatch.

In conclusion, I would impress upon you the great importance of submitting Estimates punctually, as in their absence this office is without any information as to the requirements of the several Treasuries.

HUGH SANDEMAN.

Circular No. 17, dated 28th March 1865.

Copy of Chalan for Specie Remittances not to be sent to the Accountant General.

It is now the practice, in conformity with instructions issued from this office, for Treasury Officers, on all occasions of making Remittances, to furnish a copy of the Chalan or Invoice to the Consignee, and a second copy to the Accountant, by the dâk of the day on which the Remittance starts, the original being delivered to the Officer in charge of the escort, who makes it over with the treasure to the Consignee.

2. I have the honor to request that you will, on future occasions of making Specie Remittances, dispense with the custom of sending me a copy of the Chalan. All that I require is the return of the "Order for Cash Remittance," which issues from this office, with the form on the reverse filled up. The detail of the contents of the boxes, and of the weight of the several bags, are matters which concern the Remitter and Consignee only.

3. In cases where any delay is likely to occur in complying with Remittance orders, the cause of delay should be at once reported to this office.

HUGH SANDEMAN.

Circular No. 18, dated 19th April 1865.

Commission at 10 per cent, to Jailors, on net profits of Jail Manufactures.

I have the honor to inform you that it has been ruled by the Government of Bengal that the reduced scale of commission at 10 per cent. on profits of Jail Manufactures, sanctioned by the Government, should be introduced from the beginning of the next financial year.

Vide para. 256 of the Rules for the superintendence and management of Jails.

HUGH SANDEMAN.

Circular No. 19, dated 22nd April 1865.

Transfer of deposits of more than three years' standing to credit of Government.

I have the honor to transmit copy of a Resolution of the Government of India, Financial Department, No. 1506, dated 31st March 1865, on the subject of deposits, and to request your attention to the following instructions.

2. All deposits outstanding of the year 1844-45, that is to say of more than twenty years' standing, are to be transferred to the account of Revenue in the current month in the usual manner.

3. Complete lists of all deposits received between 1st May 1845 and 30th April 1865, and which may be outstanding on the latter date, are to be prepared as follows.

Appendices IV and V.

4. All deposits received before May 1862, and outstanding on 30th April 1865, should be comprised in one list in the Form marked A, and those made since the 1st May 1862, or of less than three years' standing, in the Form marked B. The numbers and amounts only of the several deposits need be given.

5. On receipt of these lists, I shall be prepared to give immediate effect to the orders of the Government of India, by transferring to Revenue the whole amount of deposits of more than three years' standing, as shown in the first list.

6. You are requested to *make no entry in your Cash Account*, but simply to alter your plus and minus, or running, memorandum by bringing forward on the 1st May the balance only of the deposits

of the last three years, as detailed in List B, and to cause a note to be made in the original Deposit Registers against every number included in the List A, as follows:—"Transfer List 1-5-65."

7. If you are unable to do this by the 1st May, you are requested to intimate the same to me, stating the cause of your inability to do so.

Refund of deposits transferred to credit of Government.

8. No deposit of an earlier date than 1st May 1862, can be repaid after the close of the current month, except under the authority of this office; * and when such deposits are re-paid under that authority, the amount so paid *should not be included* in the amount shown as paid in the running memorandum of deposits, which will only comprise items of less than three years' standing.

9. The preparation of the Lists A and B should be commenced *at once,* and the work pushed forward with all possible despatch.

10. In March 1866, you should prepare a list of outstanding deposits of the year 1862-63, and despatch it when complete with your Cash Account for April 1866, deducting the amount of such list from your memorandum of deposits, and pursue a similar course year by year.

Personal Ledger Account of deposits.

11. When deposits are recorded in a personal Ledger under the 3rd para. of the Financial Resolution, the following procedure will be observed:—

The deposits will be entered on receipt in the Register of Deposits received, but without being numbered, and from this Register the personal Ledger will be posted.

In making the Extract Register for this office, the detail of such deposits will be omitted, and the total received on each personal account will be entered from the Ledger, at the end of the month, at foot of the Extract Register.

A similar course will be observed in recording re-payments of deposits on the personal Ledger.

12. A form of letter to be used in applying for authority to repay deposits is annexed. Appendix VI.

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* See Circular No. 56.

13. A copy of this Circular has been forwarded for observance to the Judge and also to the Magistrate of your district, and you will receive from each of those Officers a list of the Dewanny and Fouzdary Deposits liable to transfer under the orders of Government. I request you will deal with their lists also in the manner pointed out in para. 6.

HUGH SANDEMAN.

Copy of Government of India, Financial Department, Resolution, No. 1506, *dated Fort William,* 31*st March* 1865.

In order to reduce the number of deposits on the Registers of the several Revenue Treasuries, the following Rules are to be strictly observed:—

No sums are to be entered in the Deposit Books which can properly be credited to any other head of account.

Collections made from the estates of minors under the Court of Wards, and generally numerous deposits on one account or payable to one person, are to be recorded in a personal Ledger.

A transfer to the account of Revenue, as Miscellaneous Receipts, is to be made annually of the amount of all deposits remaining unclaimed, without sufficient cause, for three years. Deposits which have been credited to Government under this rule cannot be repaid without the sanction of the Accountant General of the Government or Administration to which the Treasury is subordinate. Sums not exceeding one Rupee, lying unclaimed for more than twelve months, and the balances of deposits which have been partially repaid during the year, if not more than one Rupee in amount, may be included in the transfer.

Every public Officer having an account in the personal Deposit Ledger, will annually furnish the Officer in charge of the Treasury with an account of the particulars of outstanding deposits, in order that such as may be of more than three years' standing may be dealt with in the above manner.

The existing rules which require that each item of receipt be numbered in an annual consecutive series, beginning with the 1st May (now 1st April) of each official year, and that no re-payment be made without reference to the Receipt Register and to the particular item at credit therein, and that the amount of every payment be entered in the Register against the credit item, must be strictly observed in respect of all deposits not recorded in the personal Ledger.

All Collectors or Deputy Commissioners of districts, in which the executive duties of the Treasury Department are conducted by some subordinate Officer, are required personally to examine their Deposit Registers at least once a quarter, and to satisfy themselves that they have been kept with the utmost care and regularity.

A certificate* to the effect that this examination has been made is to be entered at the time on the Extract Register of receipts under preparation for the Accountant General.

E. H. LUSHINGTON,
Secy. to Govt. of India.

Circular No. 20, dated 20th April 1865.

I have the honor to annex, for your information and guidance, a copy of a Resolution of the Government of India, in the Financial Department, No. 1979, dated 10th Instant, with a list of the Vernacular Accounts and Returns, which are dispensed with under the newly introduced system of Account. A further communication will be made to you regarding English Returns and Forms of Account, which may be dispensed with under the new system, and I would be glad if you would, in the meantime, furnish me with a list of all Accounts, Returns, and Statements, now kept up in the Treasury under your control, accompanied by any suggestions that you may like to submit. Vernacular Accounts abolished.

The biglot vouchers alluded to in the 4th para. are those which have been already issued with my Circular No. 14 of 20th February.

You should place yourself in communication with the Commissioner of your division upon the subject of paragraph 5, should any difficulty of the nature there referred to be felt in your office, which, however, I do not anticipate. I solicit your particular attention to paragraph 10. The system of keeping copies of receipts, granted to public officers and private individuals, is one that is scarcely ever necessary, and should there be any exceptions to this rule in your office, I request the favor of your reporting them to me, with a view to my suggesting a remedy. Duplicate receipts discontinued.

The practice of requiring duplicate receipts from payees has already been prohibited in the 7th instruction appended to my Circular No. 1 of the 26th November 1864, and I trust that it has been discontinued in your office. The rule applies equally to

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* See Circular No 97, dated 29th July 1867.

the re-payments of deposits as to all other classes of payments. I request that you will, by the 1st day of July next, report to me, for the information of the Supreme Government, how far the instructions conveyed in the Resolution under notice have been carried out.

HUGH SANDEMAN.

Extract from the Proceedings of the Government of India, in the Financial Department, Resolution No. 1979, *dated* 10*th April* 1865.

Read again paragraphs 248 to 258 of the English Commissioner's Report on the Indian Civil Accounts.

In these paragraphs it is pointed out that the Accounts of Civil Treasuries are rendered more voluminous and intricate than necessary by the practice which is in force in many Treasuries of keeping the Accounts in two languages, and the changes in this respect, recommended by the Commissioners, are in general approved by the Local Governments and the Officers of Account.

2. In the Punjab and North-West Provinces, the original Accounts are chiefly kept in Oordoo, written in the Persian character, and these are translated into English for the General Books. The Treasurer's Accounts are in the Hindee, and in many Treasuries the complex Rukkum symbols are in use in place of the simple Persian or English figures.

3. Vernacular Accounts at Tehseel Treasuries must continue, and the reception at the Sudder Treasuries of vouchers and documents written in the Vernacular may to some extent be unavoidable; but at this stage, the use of the Vernacular in the Accounts Branch of the Sudder Treasury should entirely cease, except that the Treasurer, who generally does not understand English, may be allowed to keep his record of receipts and payments in his own characters. Even here, however, the use of English figures should be encouraged.

4. The direct posting of the vouchers into the English Accounts can be much facilitated by the use of biglot vouchers as shown in the specimens attached. By having the substance of the vouchers printed in the Vernacular on one side, and in English on the opposite side of the page, there remain only the blanks to be filled up, and this can readily be done in both languages, so that whilst serving the purpose of a Vernacular voucher, the materials are there for posting it direct into the English Accounts. The simplicity which will follow the introduction of the new system, will also add facilities to the abolition of the double Accounts in two different languages.

5. There may be, in some cases, a difficulty in obtaining clerks competent to conduct the English Accounts, but by the reduction of the Vernacular Office, a saving of expenditure will arise which can be appropriated to meet any additional remuneration which it may be necessary to grant, in order to secure a better qualified class of clerks in the English Branch of the Office.

6. His Excellency the Governor General in Council is therefore pleased to Account direct that measures be at once taken to confine the Accounts kept in the Branch of the several Sudder Treasuries of India to the English language, and that all Vernacular Accounts now in use in that branch shall cease on the 1st May next, or as soon as it is practicable to carry out the necessary arrangements; the several Accountants General reporting through the Local Governments to the Financial Department all cases where the obstacles to the course laid down are such as to render delays in carrying out these orders desirable. Such increase of charge in the English Offices as may be necessary will be sanctioned by Government out of the savings caused by the reduction of the Vernacular Offices.

7. The success with which the Vernacular Accounts have lately been abolished in the Treasuries of the Central Provinces shows that the difficulties to be overcome are not so great as might have been anticipated.

8. A list of the Accounts and Returns that may be dispensed with in the vernacular is appended; such as are necessarily retained being kept in English only.

9. The above orders apply solely to the Account Branch of the Treasuries; but a reduction of the Vernacular Accounts and Returns in the Revenue Branch also should be encouraged, as the knowledge of the English language advances.

10. A practice obtains in some Treasuries of keeping exact copies of receipts granted by the Treasuries to public officers and private individuals. With rare exceptions, the record of the transaction in the official books is quite sufficient, and the discontinuance of this useless practice is strongly insisted upon in all such Treasuries where it prevails.

11. The Deputy Auditor and Accountant General in each province will report, at the end of three months, how far these instructions have been acted upon, and what further arrangements he would recommend to give effect to them.

E. H. LUSHINGTON,
Secy. to Government of India.

List of Vernacular Accounts and Returns to be dispensed with.

Monthly Treasury Account, A and B Statements.
Ditto Estimates.
Ditto Contingent Bills.
Ditto Judicial Ditto.
Ditto Stationery Ditto.

Treasury Warrants.
Registers of Revenue Deposits.
Ditto Fouzdaree Ditto.
Ditto Dewanny Ditto.
Daily Cash Balance Statement.
Account of particulars of Balance of Deposits.
Memorandum of Monthly Cash Balance.
Cash Balance Report.
Ledger Awarya.
Wazkhan.
Statement of Unadjusted Disbursements.
Day Book.
Register of Receipts granted.

Circular No. 21, dated 3rd May 1865.

Superseded by Circular No. 33, dated 21st September 1865.

Circular No. 22, dated 12th May 1865.

Superseded by paras. 11 to 18 of the "Revised Treasury Rules."

Circular No. 23, dated 16th June 1865.*

Fine Statement. Appendix VII.

1. Under instructions from the Government of Bengal, No. 1260 of 1st March, I have the honor to forward an amended form of Fine Statement, which I request may be used in future in substitution of any other form now employed.

2. You will be good enough to show in the new form only such fines as are actually realized by you in the course of each month and remitted to the Local Treasury.

3. *Superseded.*

HUGH SANDEMAN.

Circular No. 24, dated 28th June 1865.†

Salary, Establishment, and Contingent Bill Forms.

I have the honor to forward herewith, for your information, specimen copies of revised forms of salary and establishment, of detailed contingent bills, and of the abstracts of contingent charges,

* See Circular No. 121, dated 16th March 1868.

† See Circulars Nos. 3 and 39.

and to request that you will adopt them in substitution of any other forms now employed. * * * * * * * * *.

2. I beg, at the same time, to draw your particular attention to the following points connected with the procedure to be observed in the preparation and discharge of the abstracts in question.

3. The salaries of Gazetted Officers who hold their appointments direct from Government must not be drawn, as at present, in the general establishment bill of the office or department to which they are attached; nor, on the other hand, should each Officer draw his own salary on a separate bill. Salary List of Gazetted Officers. Appendix VIII.

4. The salaries of all Gazetted Officers of each department must be drawn together in a separate bill (Form A) under the signature of the head of the department, who has heretofore signed the general salary and establishment bill, so that in lieu of the one general bill, there will now be two bills drawn by the same Officer, the one for salaries of Gazetted Officers (Form A), and the other for the salaries of the Ministerial and other Departmental Establishments (Form B). Establishment List. Appendix IX.

5. Neither of these bills is to be stamped or receipted by the parties named in it when presented for discharge at the Local Treasury, the head of every establishment being responsible, under the orders of Government, for the due distribution of the amount among his subordinates.

6. It is necessary, therefore, that the head of every establishment should keep in his office an Acquittance Roll in the form of the Monthly Abstract, which should, on the issue of the monthly pay, be receipted by every officer or employee, a stamp being affixed for all sums above Rs. 20 in amount. You are particularly requested to secure the observance of this rule.

7. The present practice of including in the establishment bill the salaries of all absentees except those on privilege leave, and placing the amount in deposit at the Treasury when not disbursed at once, must be discontinued.

8. In future, in cases of absence for short periods, the absentee's salary may be drawn in the bill, but should be held in the personal custody of the head of the office, pending disbursements;

but, as at present, the pay of absentees on privilege leave must not be drawn until they return to duty.

9. When it is known, however, that the absence is likely to be prolonged, and no arrangements for monthly payments are made by the absentee, the salary of the absentee should be excluded from the bill, and arrears should be drawn in a subsequent or supplemental bill when actually required for disbursement.

10. In cases in which absence has been unexpectedly prolonged, and the absentee's salary remains with the head of the office till the next month's bill is due, the sum may be deducted from the total amount of the bill, and the particulars of the unpaid arrears detailed in the certificate at the foot of the bill under the signature of the head of the office. The salary charge thus cancelled can be re-inserted in any subsequent bill, or in a supplemental bill when payment has to be made.

11. It is no longer necessary that bills for fixed expenditure of the nature of salaries or establishments should appear charged (through the medium of a transfer receipt) in the accounts of one district, although payments be actually made at the Treasury of another district. The practice, therefore, of exchanging Transfer Receipts between districts in reimbursement of such payments, is dispensed with for the future.

12. Whenever, under the exigencies of the public service, it is necessary that a salary or establishment list should be cashed at a Treasury other than that at which it is ordinarily payable, there is no objection to its being so discharged, provided the head of the establishment concerned produces to the Disbursing Officer a certificate showing the last payment made to him in the form given in the margin. Subscribers to the Civil and Annuity Funds should be also furnished with last Pay Certificates in the form prescribed in my Circular No. 15. *

Certified that the Bill of Mr._____
_____
for the net sum of_____
on account of_____has been
paid at this Treasury for the month of_____
inclusive, and for no later period.

*Dated*_____

_____
Treasury Officer.

* See Circulars Nos. 31, 119 and 138.

13. Abstracts of the contingencies of such establishments may also be cashed at such Treasuries on presentation, on a certificate being furnished from the Treasury Officer of the district from which the transfer is made, showing the scale of contingent allowance for the year sanctioned by the Controlling Officer, and the amount cashed up to the date of the last abstract. The additional amount paid at each Treasury should be certified by the several Treasury Officers, and the same certificate may be made use of successively at several Treasuries. Abstract of Contingencies. Appendix X.

14. The bills so discharged will be included in the Disbursing Officer's list of payments as charges of his own, and should be forwarded therewith as vouchers to this office, accompanied by the last Pay Certificates.

15. Similarly as regards contingent charges incurred by one District Officer on account of, and on the requisition of, another District Officer, they must be dealt with as charges of the disbursing district, and be included in the contingent bill of that district as final payments of its own. The Commissioner or other Controlling Officer, before admitting such charges in the contingent bills submitted for his countersignature, will take such measures as he may deem advisable to ascertain the validity of the charges, after reference, if necessary, to other Commissioners when the districts of other divisions are concerned in such transactions.

16. In the preparation of abstracts of contingent charges (Form C) for payment at Treasuries, and of the detailed bills (Form D) for the countersignature of Controlling Officers, care should be taken that the sub-vouchers for contingent charges are numbered in a monthly consecutive series of numbers, which should be entered without alteration both in the abstracts and detailed contingent bills, and the detailed bill should give the dates of the abstracts on which payment is made, to maintain a connection between the documents and to facilitate reference in this office. Care should be taken that the monthly detailed contingent bill contains all amounts drawn from the Treasury during the month on abstract bills, and that it represents *exactly* the aggregate amount of the abstract bills. Detailed Contingent Bills for countersignature. Appendix XI.

17. Retrenchments made from the detailed bill by the Controlling Officer must be noted at the foot of the bill, and the numbers of the sub-vouchers disallowed should be specified.

HUGH SANDEMAN.

Circular No. 25, dated 22nd July 1865.*

Permanent advances to District Superintendents of Police and instructions regarding payments to be made on account of Police

In continuation of my Circular No. 3 of the 23rd December last, I have the honor to inform you that under orders of the Government of India in the Financial Department, No. 460, dated 26th May 1865, District Superintendents of Police in Bengal have been authorized to draw, in 1st Class Districts, Rs. 100, and in 2nd Class Districts Rs. 50 each, as a permanent advance for the payment of contingent charges.

2. You will be good enough to make these advances on application, with special reference to the position of your district in the classified list of districts appended to my Circular above quoted.

3. I request your attention at the same time to the following instructions regarding payments to be made by you on account of the Police.

4. Pay Abstracts must be discharged on presentation under the signature of the District Superintendent of Police, who is responsible for the accuracy of the abstracts signed by him. Travelling Allowances may also be paid under the countersignature of the District Superintendent. Contingent Charges will be paid on Abstracts of Contingencies prepared by District Superintendents in the Form appended to my Circular No. 24 of the 28th ultimo; the instructions contained in which regarding the payment of these Abstracts apply to the Police as well as to all other departments.

5. In regard to charges for the erection and repair of Police buildings, it has been decided by the Government of Bengal in the Public Works Department that, like all other departments, the Police Department shall itself erect and keep in repair all Police buildings of a temporary character, only permanent buildings

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* See Circulars Nos. 3, 24 and 39.

being erected and repaired by the Officers of the Public Works Department. You will be good enough accordingly to pass all charges for the erection and repair of temporary Police buildings when included by District Superintendents in their Abstracts of Contingencies within the limit assigned to such charges by the Inspector General in the Annual Estimate of Police Contingencies. Amounts will be drawn for building purposes by District Superintendents, like any other contingencies, as they require funds, and no special authority for payment will hereafter be issued.

HUGH SANDEMAN.

Circular No. 26, dated 24th July 1865. *

Expenses on account of Complainants and Witnesses attending Sessions Courts to be included in the Judge's Contingent Bill.

I have the honor to inform you that it has been decided by the Government of Bengal, under Orders No. 4023, dated 22nd Ultimo, that expenses incurred under Section 438 of the Criminal Procedure Code, on account of Complainants and Witnesses attending Sessions Courts, shall, from the year 1866-67, be included in the Budgets and Contingent Bills of Sessions Judges, by whom the expenditure in question is now controlled, and that the charges shall be dealt with like other contingencies of the Judge's Court.

2. To prevent inconvenience, Magistrates of districts are permitted to make these disbursements until the close of the present financial year; but the orders now communicated must be acted upon in the preparation of the Judge's Budget Estimates for the ensuing financial year, and the new arrangements for the payment of such charges brought into effect from the 1st May proximo.

HUGH SANDEMAN.

Circular No. 27, dated 27th July 1865.

Receipt of Copper Coins from Post Masters authorized.

It having been brought to notice that Post Masters frequently experience difficulty in converting their Copper collections into Silver, the Supreme Government have been pleased to authorize

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* See Circular No. 135, dated 15th June 1868.

them, as a temporary measure, to pay in their accumulated Copper Coin, as before, to Government Treasuries. I have, therefore, to request that you will consider the Financial Orders of 14th January last, No. 124, as modified with reference to Post Masters only, upon the understanding that they are *bonâ fide* collections of the Post Office, received in payments of less than a Rupee.

HUGH SANDEMAN.

Circular No. 28, dated 10th August 1865.

Salaries, Pensions and Gratuities of Nazirs payable from the Peons' Fee Fund.

Under instructions from the Government of Bengal, No. 1586, of the 14th March 1865, and No. 497T of the 24th Ultimo, the entire Salaries of Nazirs of Civil and Revenue Courts are to be charged, from the 1st May last, to the Peons' Fee Fund of the department to which the Courts appertain. Pensions and Gratuities to Nazirs will also be provided from the same source.

2. I request, therefore, that you will include the Salaries of the Nazirs of your Court in the separate Establishment List on account of Peons' Fee Fund charges which you are required to prepare under this Office Circulars No. 4, dated 24th December 1864, and No. 24, dated 28th June last.

3. The amount of all such payments will be deducted from the balance of the Fund in the plus and minus memorandum of the monthly transactions of the Fund

HUGH SANDEMAN.

Circular No. 29, dated 25th August 1865.

Bill and Transfer Receipt transactions with the Bank of Bengal transferred to Local Remittances.

In continuation of my Circular No. 22, dated 12th May last, I have the honor to request that all your Bill and Transfer Receipt transactions with the Bank of Bengal, Calcutta, may in future be dealt with as "Local Remittances."

2. Bills and Transfer Receipts, issued by you on the Bank, should be included in your "List of Bills issued Local" (specimen Form No. 23 of the revised Treasury Rules) in common with

hose drawn on other Treasuries in Bengal, while the Bank's Transfer Receipts and the Supply Bills issued on your Treasury by the Assistant Accountant General at Calcutta, should be included, on payment, in your general list of Local Bills and Transfer Receipts discharged (specimen Form No. 25 of the Rules).

3. The Bills and Transfer Receipts of other Governments will continue to be dealt with in conformity with the above Circular.

HUGH SANDEMAN.

Circular No. 30, dated 2nd September 1865.

Receipts and Charges of the Military Department.

I have the honor to request that, in supersession of all former orders on the subject, you will, from the 1st October next, carefully observe the following instructions regarding the adjustment of all payments made from your Treasury on account of the Military Department.

2. The Military payments which you may be called upon to make may be classified as follows:—

1*st.*—Payments on Cheques drawn against Letters of Credit (now assignment Estimates).*

2*nd.*—The discharge of Public Service, Privilege Transfer and Sepoys' Family Remittance Receipts drawn by Military Pay Masters.

3*rd.*—Emergent Advances.†

4*th.*—Pension and Family Assigned Payments.‡

5*th.*—Refund of Deposits.

6*th.*—Expenditure connected with the purchase and compensation for lands taken for Military purposes; compensation for loss of crops and damage to lands; and local supplies (Russud) procured for the Military Department.§

7*th.*—Rent and other fixed recurring expenditure disbursed under special orders.§

3 *to* 12—*Supply of Funds to Military Disbursing Officers*—Superseded by Circular No. 64, dated 22nd August 1866.

Remittance Transfer Receipts.

13. The various descriptions of Transfer Receipts which Military Officers are authorized to issue on Civil Treasuries will con-

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* See Circular No. 64, dated 22nd August 1866.
† See Circular No. 109, dated 4th January 1868.
‡ See Circulars Nos. 71 and 74.
§ See Circulars Nos. 87 and 141

tinue to be discharged in conformity with rule; these documents, after payment, being forwarded as vouchers with each list of payments.

Emergent Advances.

14. As regards Emergent Advances* to Military Disbursing Officers, the rules remain unaltered; the original bills and receipts of the payees, accompanied by the Brigade or Station Order or certified extract thereof authorizing the advance in each case, must be forwarded to this office in support of each payment.

15. Emergent Advances to Military Officers (exclusive of those attached to Regiments) on account of Pay and Allowances, will only be made on the authority of Station Orders, or under special instructions of Government, the receipted bill† * * * * * * * * * * * as well as the Station Order, or a reference to the letter directing the advance, must be furnished in each case to support the charge. On making the advance, a certificate in the annexed form must be granted to the Receiving Officer:—

Treasury _____ *Dated* ____ *of* _____ 186

Paid to _____ on the authority of _____ Station Order, dated ____ of _____ 186 the sum of Rupees _____ on account of Pay stated to be for the month of _____ 186

_____

Collector.

16. Under arrangement in course of introduction in the Military Department, Regimental Officers absent on leave will henceforth receive no advances of pay from Civil Treasuries; they will make their own arrangements with the Officers Commanding their Regiments, or with Pay Masters, for the remittance to them, during their absence, of such pay and allowances as they may be entitled to.

17.—*Payments of Pensions to Native Military Pensioners.*—See Circular No. 71, dated 6th October 1866.

18. In exceptional cases, when you may be especially authorized to disburse Military Stipends‡ directly on the pensioner's Bills

* See Circular No. 109, dated 4th January 1868.

† Omitted, see Circular No. 40, dated 7th December 1865.

‡ See Circular No. 74, dated 13th October 1866

or Rolls, such payments, provided the pensioners are not on the Roll of a Pension Pay Master, must be brought to account for adjustment with the Military Department; the original bills and receipts being forwarded to this office for transmission to the Military Accountant in support of the charge. In such special cases you will demand no re-imbursement from Pension or Circle Pay Masters on account of these payments.

Refund of Deposits.

19. Military Deposits will continue to be repaid by you on production of your receipt for the amount of the deposit when originally paid into your Treasury. This receipt should be presented for payment by the depositor in person, who should receipt it, and an order for the refund of the amount to the depositor should be clearly entered on the reverse under the signature of the Military Disbursing Officer concerned.

Purchase and compensation for lands, and compensation for loss of crops and damage to lands.

20. The Disbursements which you may be called upon to make for the purchase and compensation for lands taken for Military purposes and for compensation for loss of crops and damage to lands, will require to be vouched by the bills and receipts of the payees and the original authorities (or certified extracts thereof) under which the expenditure is incurred.*

Local supplies procured for the Military Department.

21. The local supplies (Russud) procured, through your intervention, for the Military Department, and the contingent charges in connection with the conveyance of Troops, &c., must be shown in separate detailed bills under your signature. You will append the usual declaration of honor at the foot of each bill in conformity with the present practice, and will forward the bill to this office as a voucher in support of the charge in your list of payments.*

22. You will be especially careful in submitting bills of the above nature to this office, to attach to each the original requisition of the Commanding Officer of the Regiment or Detachment, and, in the case of supplies, the acknowledgment of the party or parties authorised to receive the stores. The transmission of

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* See Circulars Nos. 87 and 141, dated 18th April 1867 and 12th August 1868, respectively.

Fixed Military Expenditure.

23. The vouchers in support of payments of rents of Military Cantonments and other recurring charges of a similar nature which you may be called upon to meet, should be forwarded in vernacular vouchers in support of the above payments must be discontinued. *

original with your list of payments, and the vouchers should further contain a reference to the authority under which last payment is made.†

Military Receipts.

24. Payments made into Civil Treasuries on account of the Military Department, such as Cash Recoveries, Deposits, Stamp Fees, &c., will be governed by the rules at present in force; and you will continue to specify in each case the name of the Depositing Officer and the nature of the receipt for the information of this office. It is not intended, however, that the particulars of either your receipts or payments on account of the Military Department, should be given in the body of your Cash Account Current or in your bi-monthly lists of payments. Separate Schedules have been provided, as per specimen forms annexed, in which all such details should appear, only the totals being shown in the usual manner at the foot of the Cash Account Current and lists.

Appendices XII & XIII.

Registers of Military Receipts and Payments.

25. Registers in corresponding form should be opened in your office under the provisions of para. 9 of the revised Treasury Rules, and all Military transactions should be recorded as they occur in these Registers, of which the daily totals only should be carried to the Cash Book. The whole of the chalans and vouchers should be numbered on entry in a distinct monthly series in each Register, and the number should be prominently marked on the vouchers before transmission to this office.

26. In regard to the form of Payment Schedule, I would observe that the column "Miscellaneous" is intended to show all payments other than those for which special provision has been made in the other columns of the form.

27. When transactions occur on account of the Military Department of more than one Presidency, there should be separate Registers and Schedules for each of the Presidencies concerned.

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* See Circular No. 87, dated 18th April 1867.

† See Circular No. 141, dated 12th August 1868.

28. Payments to men of the Madras and Bombay Armies on leave in Bengal, will be made under the Rules printed at page 54 of the amended Bill Rules, which continue in force.

HUGH SANDEMAN.

Circular No. 31, dated 21st September 1865.*

Additions to last Pay Certificate Form

In continuation of my Circulars Nos. 7 and 15 of the 11th January and 4th February 1865, I have the honor to request that, in issuing the last Pay Certificates therein prescribed, you will add the following clause thereto after ascertaining the necessary particulars from the Officers concerned:—

"Certified further that reports having made over charge of his office of on the (*after* or *before*) noon of the to proceed under orders of Government No. , dated , to join his appointment at (or on leave to for months.")

2nd.—Should there exist any demand which has been directed to be recovered from the salary or allowances of the Officer, a note should be made on the Certificate of the amount of the demand, and of the monthly retrenchments that should be made on that account.

HUGH SANDEMAN.

Circular No. 32, dated 21st September 1865.

Rates on laborers under Act VI, B C. of 1865.

I have the honor to draw your attention to the provisions of Section 14 of Act VI of 1865, Bengal Council, and to request that the sums realized by you under that Section from employers of laborers may be brought to credit in your Cash Book and Cash Account as "Rates on Laborers under Section 14 of Act VI of 1865, B. C." The Protectors of Laborers will furnish you with half-yearly Returns, showing the amounts to be paid into your

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* See Circulars Nos. 119 and 138.

Treasury, under Section 11 of the Act, by employers of laborers in your district, and you will be good enough, in your description of recoveries in your Cash Account, to add such particulars as may be necessary for the identification of the amounts on comparison with a consolidated return of all such recoveries which will be submitted by Protectors to this Office.'

HUGH SANDEMAN.

Circular No. 33, dated 21st September 1865.

Currency Notes of other Circles.

I have the honor, in supersession of my Circular No. 21, dated 3rd May last, to request that, whenever you receive Notes of other Circles which you cannot readily re-issue, you will forward them to the Secretary and Treasurer, Bank of Bengal, charging them at once in your lists of payments as Cash Remittance, and forwarding the receipt of the Bank to this office as it reaches you.

The Notes should be remitted in halves, the second halves not being despatched till the receipt of the first halves is acknowledged.

HUGH SANDEMAN.

Circular No. 34, dated 21st September 1865.

Superseded by Circular No. 131, dated 27th April 1868.

Circular No. 35, dated 23rd September 1865.

Cash Balance at Sub-Treasuries how to be shown in the Cash Balance Report. Appendix XIV.

The Government of India, in the Financial Department, having directed that Sub-Treasury Balances shall be shown separately in the Cash Balance Reports of Collectors, I have the honor, in modification of my Circular No. 16, dated 13th March last, to request, in the event of there being any Sub-divisional Treasuries in your district, that you will submit your future reports of Cash Balances in the annexed form.

HUGH SANDEMAN.

Circular No. 36, dated 20th October 1865.

Quarterly Statement of Liabilities.

The Supreme Government having directed that all deposits payable on demand shall in future be included in the Quarterly Statement of Liabilities, I have the honor to request that, from the ensuing quarter, you will submit the Return in the annexed revised form, in which an additional column has been provided for the exhibition of the deposits mentioned above.

HUGH SANDEMAN.

Circular No. 37, dated 21st October 1865.

Payment of salary for less than an entire month prohibited.

I have the honor to request your attention to a very irregular practice which obtains at some District Treasuries, of allowing an Officer, when transferred from one district to another before the expiration of a calendar month, to draw his salary from the Treasury of the district which he leaves up to the day on which he makes over charge of his duties to his successor.

2. This practice is inconvenient and contrary to rule, inasmuch as no portion of a month's salary is due till the 1st day of the following month. Salaries should not be drawn for broken periods, nor should they be paid until after the expiration of the month to which they relate. In all cases of transfer from one district to another the last Pay Certificate should specify the last regular or *monthly* payment, and the *entire salary for the month in which transfer has been made* should be paid in the new district.

HUGH SANDEMAN.

Circular No. 38, dated 23rd October 1865.

Out of date.

Circular No. 39, dated 3rd December 1865.*

Instructions regarding permanent advances and payment of contingent charges.

In continuation of my Circulars Nos. 3 and 24, of the 21st December and 28th June last, respectively, I have the honor to request your particular attention to the following instructions regarding the issue of permanent advances and the payment of contingent charges.

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* See Circulars Nos. 3 and 24.

2nd.—Permanent advances have been authorized by the Government, to obviate the payment from the District Treasuries of petty items of contingent expenditure as they are incurred. These advances, therefore, should invariably be drawn by all Officers who have been authorized by the Government to obtain them and who incur petty charges constantly, and require funds to pay for the same as soon as incurred.

3rd.—The practice which at present obtains in many office of drawing every trifling amount from the District Treasury, not withstanding the issue of a permanent advance, must cease; and Treasury Officers are prohibited, except at the end of each month, from paying to an Officer, who is authorized to draw a permanent advance, any sum on account of contingent expenditure of a smaller amount than that of the advance which he is entitled to receive. If, therefore, an Officer has expended a portion of his permanent advance, and requires further funds for immediate expenditure of less amount than his permanent advance, but in excess of the balance of cash in his possession, he should submit an abstract inclusive of the amount required and that already expended, so that a Magistrate of a 1st Class District should not, except at the end of a month, present at the Treasury an Abstract of Contingencies for payment of a smaller amount than Rs. 100, while in a 2nd Class District the limit will be Rs. 50, and so forth.

4th.—On the last day of each month, however, the amount expended out of the permanent advance will always be made up by cashing at the District Treasury an abstract detailing the charges incurred, however small the amount.

5th.—Payment from the Treasury must on no account be made on *mere receipts*, but Abstracts of Contingencies, in Form C of Circular No. 24, must invariably be used. Nor must the description of the charges in these abstracts be confined to a mere general expression, such as "*Contingencies, Rs.* 25," but each item of contingeney, as it is incurred, and as it will eventually appear in the detailed bill, must be distinctly set forth in the abstract, to admit of a ready comparison of the abstract with the bill, when the latter is received in this office from the Controlling Officer.

6th.—The subsidiary vouchers, *i. e.*, the documents on which payment is made within each office, and which accompany the

detailed bill to the Controlling Officer, must also be numbered in a monthly consecutive series, and these numbers should be entered both in the abstract and the detailed bill.

7*th*.—Petty charges should thus in the first instance be met, as far as practicable, in cash by every officer out of his permanent dvance, and the amount of the advance should be made up when exhausted by cashing at the Treasury an Abstract of Contingencies representing expenditure actually incurred. If the expenditure relates to more than one head of service, the aggregate amount may be drawn in two or more abstracts according to the number of heads of service concerned.

8*th*.—Contingent expenditure of large amount, and which cannot be met from the permanent advance, should be detailed in the same manner in an Abstract of Contingencies, and cash should be obtained for the amount of the abstract from the District Treasury.

9*th*.—As actual payment, however, must in this case be made *after* the withdrawal of the money from the Treasury, care should be taken that no sums are included in an abstract, except those required for immediate disbursement, and that the amount of each charge is accurately stated in it.

10*th*.—In preparing the monthly detailed bill, care should be taken that it includes only the amounts of abstracts actually cashed at the Treasury in the course of the month.

11*th*.—Permanent advances, as the name implies, are intended to be held by the Officers who receive them, as a *permanent* fund, and they should therefore *never be re-paid*. When an Officer is relieved of his duties, he should account for his permanent advance to his successor, and the fact of his having done so, must be clearly stated in the certificates of the transfer of duties, signed by both Officers, which are furnished to this office and to the Controlling Officer of the departments concerned.

HUGH SANDEMAN.

Circular No. 40, dated 7th December 1865.

Last Pay Certificates of Military Officers not to be attached to the receipts for pay.

In modification of the instructions conveyed in para. 15 of Circular No. 30, dated 2nd September last, I have the honor to request that, when payments are made by you to Military Officers on account of their pay and allowances, on the authority of Station Orders, you will not require the surrender by such Officers of the last Certificates which they hold from Military Disbursing Officers.

2. These Certificates will be produced for your inspection, and you will be careful to enter, on the back of each, the particulars of the payment that you make to the Officer who holds it, adding a note of the number and date of the Station Order, or other authority for the payment.

3. The only documents which you need forward to this office in support of the charge in your list of payments are, the receipt of the payee and the original or a certified extract of the Station Order or other authority on which the payment is made.

HUGH SANDEMAN.

Circular No. 41, dated 7th December 1865.

Advice List of Supply Bills on the Bank of Bengal.

I have the honor to annex, for your information and guidance, the following copy of a letter from the Comptroller General of Accounts.

HUGH SANDEMAN.

Copy of letter No. 907, *dated* 24*th November* 1865, *from the Comptroller General of Accounts.*

Great inconvenience is caused to the Bank of Bengal and to this office in consequence of the irregularity with which advices of Supply Bills, drawn by local Treasuries upon the General Treasury, are received; and as it is believed that advices stated to have been punctually despatched frequently miscarry, or are delayed, owing to their being sent without envelopes, in accordance with Section 17 of the Rules for Bills of Exchange issued by the late Board of Audit, I have the honor to request that you will direct the Treasury Officers

under your control, drawing on the General Treasury, to send daily advices of all bills drawn by them, to the Bank, in an envelope addressed as follows :—

_____ Treasury,

_____ 186

To H. M.'s GENERAL TREASURY,
BANK OF BENGAL, CALCUTTA.

I beg to advise having drawn upon you the under-noted Supply Bills which you please honor.

Officer in charge of Treasury.

Date.	Printed No.	Office No.	In whose favor.	Amount.		
				Rs.	A.	P.

R. P. HARRISON,
Comptroller General of Accounts.

Circular No. 42, dated 23rd December 1865.

Staging Bungalow Fund transferred to the Civil Department.

The Government of Bengal, in the Public Works Department, having directed, in Resolution No. 5122 of the 3rd Ultimo, the transfer of the accounts of the Staging Bungalow Fund to this office from that of the Controller of Public Works Accounts, I have the honor to inform you that all bills of expenditure on account of Staging Bungalows will in future be paid on presentation at the District Treasury like other authorized claims. The bills will be forwarded to this office after discharge with the lists of payments of the Treasury for post-audit.

HUGH SANDEMAN.

Circular No. 43, dated 23rd December 1865.

Deputation of Agents with Specie Remittances.

I have the honor to request that you will, on all future ocasions of making Speccie Remittances to the Bank of Bengal,

depute an Agent to accompany the Treasure, charging his expenses to the Government in your monthly contingent bill.

2. This permission is not intended to apply to cases of Remittances made from one District Treasury to another, but to Remittances made to the Bank only.

HUGH SANDEMAN.

Circular No. 44, dated 2nd January 1866.

Military Miscellaneous Deposits in Government Savings' Bank.

The Government of India, in the Financial Department, has ruled that Military Miscellaneous Deposits in the Government Savings' Bank, shall in future be dealt with as Civil Deposits.

2. Divisional Pay Masters will accordingly remit, in cash, to Treasury Officers, the amount received by them on account of Military Miscellaneous Deposits, whether that amount be received in cash or by deductions from pay, &c.

3. Officers in charge of Treasuries will forward all sums so received to the Secretary to the Government Savings' Bank, at the Bank of Bengal, including the amount in the Public Service Transfer Receipt issued in favor of that Officer, on account of the other Civil Deposits received into their Treasuries.

4. When the depositors wish to withdraw their respective deposits, they must draw cheques on the Secretary to the Government Savings' Bank. These cheques will be forwarded by the Divisional Pay Master* to the Treasury Officers, after counter-signature, and the latter will send them on to the Secretary to the Bank, who will furnish the Treasury Officers with Transfer Receipts in favor of the depositors. These receipts will be discharged in cash by the Treasury Officers for payment to the depositors by the Divisional Pay Masters concerned.

HUGH SANDEMAN.

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* This interposition of Divisional Paymasters is dispensed with—see Circular No. 46, dated 21st February 1866.

Circular No. 45, dated 8th January 1866.

Allowances of Civil Surgeons how to be drawn.

In continuation of my Circular No. 4 of 24th December 1864, I have the honor to request, that all allowances* drawn by Civil Surgeons, or Uncovenanted Medical Officers, for the discharge of medical duties in all departments, may in future be drawn in a single bill. * * * * * * *

HUGH SANDEMAN.

Circular No. 46, dated 21st February 1866.

Withdrawals of Military Miscellaneous Deposits without the interposition of Divisional Pay Masters.

In modification of the instructions conveyed in para. 4 of my Circular No. 44, dated 22nd January last, I have the honor to state that the Government of India has directed, in Financial Orders of 11th Ultimo, that the interposition of the Divisional Pay Master may be dispensed with in cases of withdrawals of Military Miscellaneous Deposits, the repayments being made from the Civil Treasuries direct.

2. You are requested accordingly to give effect to these instructions on repaying Military Miscellaneous deposits from your Treasury.

HUGH SANDEMAN.

Circular No. 47, dated 21st February 1866.

Chaplains to obtain Supply Bills at par on Treasuries in Bengal.

I have the honor to state that the Government has been pleased, in Orders of 30th ultimo, to put Chaplains on the same footing as Military Officers in regard to remittances by drafts upon any Treasuries of the Presidencies in which they may be serving, *i. e.*, Chaplains in Bengal may obtain Supply Bills on account of remittances on Treasuries in *Bengal* at sight and par to the amount of their allowances, and at the time of issue of pay.

HUGH SANDEMAN.

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* The allowances for performance of other than purely professional duties, such as Superintendents of Jails, or as Sub-Assistant Commissioners in Non-Regulation Districts, are not affected by this order. They should be drawn in separate bills.

Circular No. 48, dated 22nd February 1866.

Annual Circular regarding Lists of Establishments.

Circular No. 49, dated 24th February 1866.

Remuneration of Deputy Registrars by commission.

With reference to the revised arrangements that have recently been sanctioned by the Government of India for the remuneration of Deputy Registrars of Assurances, I have the honor to request that you will consider the orders of this office for the payment of fixed salaries to Deputy Registrars, dated 3rd March 1865, as cancelled.

2. All Deputy Registrars, whether at sub-divisions or at the sudder station, will in future be entitled to a commission of 25 per cent. on the amount of fees realized by them and paid into the Treasury in the course of each month, and payment should be made by you accordingly to the District Registrar on presentation of a list under his signature, showing the commission payable to the several Deputy Registrars in the district, in the form annexed.

Appendix XV.

3. These commission lists will not require to be stamped before payment, as District Registrars are responsible, under Departmental instructions, for the due distribution of the several sums drawn by them among their subordinates, and for obtaining stamped receipts for all sums in excess of Rs. 20.

4. It should be carefully ascertained at the Treasury, however, before payment is made, that all the particulars required in the form of commission list have been properly inserted.

HUGH SANDEMAN.

Circular No. 50, dated 21st March 1866.

Fees for renewal of Government Promissory Notes to be remitted to the Secretary and Treasurer, Bank of Bengal.

Under instructions from the Comptroller General of Accounts, I have the honor to request, in modification of existing practice, that you will be good enough, when remitting fees for the renewal of Government Promissory Notes, to issue the Transfer Receipts in favor of the Secretary and Treasurer, Bank of Bengal, and not, as at present, in favor of the Comptroller General of Accounts.

HUGH SANDEMAN.

Circular No. 51, dated 3rd April 1866.

Receipt of Remittances from the Bank of Bengal to be advised to the Accountant General.

Great inconvenience having been experienced in the office of the Comptroller General, in consequence of delay in acknowledging receipt of Treasure remitted from the Bank of Bengal to Mofussil Treasuries, I have the honor to request that you will be good enough, on all occasions of receiving Remittances from the Bank of Bengal, to lose no time in advising me of the receipt of such Remittances.

HUGH SANDEMAN.

Circular No. 52, dated 9th April 1866.

Charges for Printing when to be passed.

I have received instructions from the Government of Bengal,* not to admit any charge for Printing executed at private Presses, at rates higher than those of the Alipore Jail Press, and to allow no relaxation of the rule requiring public Officers to forward their indents for printed forms to the Superintendent of Stationery.

Appendix XVI

2*nd*.—No work, whether "Book," or "Form," or ordinary "Job-printing," should be given to private Presses, except in cases of emergency, and when the Superintendent of Stationery signifies the inability of the Alipore Jail Press to undertake it; and in such cases, the rates must not exceed the Jail rates as given in the accompanying Statement.

HUGH SANDEMAN.

Circular No. 53, dated 10th April 1866.

Payments of Interest on Government Promissory Notes

Under instructions from the Comptroller General of Accounts, I have the honor to request that you will discontinue forwarding to the Bank of Bengal the detailed Statements of your Payments of Interest on Government Promissory Notes of the Public Loans.

Appendix XVII.

2. It will be sufficient for you to forward to this office, with each List of Payments, a Schedule in the form annexed, as a

* No. 1489, dated 12th February 1866.

voucher in support of the payments of Interest included in the list, each payment recorded in the Schedule being receipted by the Payees or other authorized Attornies.

3. The form of Interest Register heretofore employed will no longer be used.

HUGH SANDEMAN.

Circular No. 54, dated 20th April 1866.

Currency Notes to be freely supplied to the public.

With a view to promote the free circulation of Currency Notes, I am instructed by the Supreme Government to request that you will freely supply such Notes as you may have in hand to all who may apply for them, whether in exchange for silver, or in payment of demands on Government, without reference to their amount or the purpose for which they are required.

2. I am at the same time to inform you that no Notes of a higher denomination than Rs. 100 will be supplied to you from Head Quarters, unless you can show reasonably that they are required for local circulation.

HUGH SANDEMAN.

Circular No. 55, dated 23rd April 1866.

Superseded by Circular No. 69, dated 17th September 1866.

Circular No. 56, dated 18th May 1866. *

Application for refund of lapsed Revenue Deposits to be first passed by the Board of Revenue.

In modification of my Circular No. 19 of the 22nd April last, and with the concurrence of the Board of Revenue, I have the honor to request that you will be good enough in future to submit to the Board, and not to this department, your applications for the refund of *Revenue* Deposits of more than three years' standing, and which have been credited to Government.

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* See Circular No. 19.

The applications will be considered by the Board in the first instance, and final orders issued as heretofore from this department.

HUGH SANDEMAN.

Circular No. 57, dated 18th May 1866.

Submission of Memorandum of Receipts and Charges of the Postal Department to the Compiler of Postal Accounts discontinued.

Under instructions from the Comptroller General of Accounts, I have the honor to request that, from the current month, you will discontinue forwarding to the Compiler of Postal Accounts, the separate Memorandum of Receipts and Payments on account of the Post Office, which you have hitherto rendered to him monthly.

HUGH SANDEMAN.

Circular No. 58, dated 14th June 1866.

Cancelled by Circular No. 75, dated 26th November 1866.

Circular No. 59, dated 18th June 1866.*

A duplicate of Executive Engineer's Pass Book to be kept at the Treasury.

Under instructions from the Comptroller General of Accounts, I have the honor to request that, from the month of May 1866, you will keep in your Treasury a duplicate of the Pass Book of every Executive Engineer who has a drawing account with you. These duplicates should never be sent out of the Treasury, and every entry in them should be attested by the Treasury Officer.

HUGH SANDEMAN.

Circular No. 60, dated 28th June 1866.

Superseded—See the revised edition of Rules of Bills of Exchange, &c., and the revised Treasury Rules regarding Remittance Transfer Receipts.

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* See Circulars Nos. 10 and 78.

Circular No. 61, dated 4th July 1866.

To ALL JUDGES.

Statement of extra Peons under Act V of 1863.

With reference to the Circular instructions of the High Court, No. 18, dated 11th May 1866, I have the honor to request that you will be good enough to furnish this office with a copy of the Monthly Statement of extra Peons entertained in your Court, which you are required to submit to the High Court under para. 1 of the Circular in question.

HUGH SANDEMAN.

Circular No. 62, dated 5th July 1866.

Superseded by G. G. O. No. 370, dated 4th April 1867.

Circular No. 63, dated 16th July 1866.

Punctual despatch of advices of Supply Bills to the Bank of Bengal.

The Secretary and Treasurer of the Bank of Bengal having represented that much inconvenience is caused to the Bank and to the holders of Bills, owing to delay on the part of Treasury Officers in forwarding to the Bank advices of Bills drawn by them upon the General Treasury, I have the honor to call your particular attention to this subject, and to enjoin upon you the necessity of seeing that the advices of Bills granted by you, are invariably prepared and despatched by the post of the day on which the Bills are issued.

2. The Secretary and Treasurer of the Bank of Bengal has been requested to report all instances where this most important rule is contravened.

HUGH SANDEMAN.

Circular No. 64, dated 22nd August 1866.

Supply of Funds to Disbursing Officers of the Military Department. Appendix XVIII.

In supersession of paras. 3 to 12 of this Office Circular, No. 30 of the 2nd September 1865, I have the honor to request your observance of the following instructions for the supply of Funds to Disbursing Officers of the Military Department.

2. The monthly Letters of Credit which have heretofore been issued upon your Treasury by the Military Accountant will henceforward be discontinued, and you will receive in lieu thereof, from this office, at the commencement of each official year, an intimation of the amounts that will probably be required from your Treasury in the course of the year by the several Military Disbursing Officers who are dependent upon you for funds.

3. These assignment estimates will specify the probable requirements of each Disbursing Officer for each month of the year, but it is not intended that the monthly distribution shall be strictly adhered to. The maximum amount of the estimate for the year must in no case be exceeded, but monthly payments may be made by you as required, provided that no demand during any month exceeds the amount for which provision has been made up to that period in the annual estimate.

4. For example, if the total provision of funds for any Officer from May to December inclusive, be at the rate of one lakh of Rupees per month, or eight lakhs in the aggregate, and if the amount drawn up to November preceding be only six lakhs, the difference of two lakhs may be drawn in December under the operation of the system of annual estimates.

5. The balance of each assignment estimate, however, remaining unpaid on the last day of each official year, will absolutely lapse.

6. Military Disbursing Officers will continue to draw against their credits by means of cheques under the rules in force, and the cheques discharged will be forwarded by you as vouchers with your bi-monthly lists of payments.

7. Cheques must be presented for payment within three months from the date of issue. Those of older dates should not be discharged.

8. At Treasuries under the management of branches of the Bank of Bengal, the existing practice of charging the amount of the monthly estimate in the daily sheets of the Government Treasury at the Bank, and transferring it to credit of a private account of the drawing Officer on the Bank's books, must be discontinued.

9. Military cheques will be paid by the Bank out of the Government balances under the same rules as other Government claims, and the cancelled cheques will be forwarded to this office as vouchers with the lists of payments of the Treasury. The monthly assignments will merely serve as guides to the Officers of the Bank in determining the amounts up to which the cheques of the Disbursing Officers are to be honored and paid by them, subject to the conditions in paras. 3 and 4.

10. An assignment estimate, showing the sums that will be required from your Treasury during the remaining months of the current official year, is enclosed for your guidance.

11. I have further the honor to request, in respect to sums paid into your Treasury by Military Disbursing Officers, that you will decline to receive any such amounts unless accompanied by an order in the form subjoined below :—

ORDER.

Please receive from A. B. the sum of Rupees on account of due to this office, and enter it in your Schedule of Military Receipts.

No. C. D.,

Dated *Executive Officer.*

12. You will be careful to transcribe the particulars given in such orders in your Schedule of Military Receipts, forwarded to this office with your Cash Accounts.

W. CLARK.

Circular No. 65, dated 23rd August 1866.

Savings from the salaries of Establishments not to be drawn

I have the honor to draw your attention to the irregular practice which still obtains in several districts in Bengal of crediting to Government as revenue the savings which accrue in the salaries of Establishments.

The mode of treating such savings was prescribed in Circular from this office, No. 78, dated 17th July 1863 (Old Series), and every deviation from the rule therein prescribed is noticed in the Statements showing the results of the examination of Treasury Accounts, without effectually correcting the practice. I have the

honor again to draw your attention to the importance of drawing in your Establishment List only the net sum actually due and payable at the end of each month to each individual employed on your Establishment, under the operation of the Circular above referred to, and in conformity with the Rules laid down in Circular No. 24, dated 28th June 1865, and Form B, "Salary List of sanctioned Establishment," from which it will be seen that after all deductions are made for adjustment in this office, the final column represents the net amount payable to each individual in the list.

W. CLARK.

Circular No. 66, dated 24th August 1866.

Quarterly substituted for annual assignments for supply of Funds to Post Masters.

The Comptroller General of Accounts having authorized the substitution of quarterly for annual assignments for the supply of Funds to Post Masters, I have the honor to inform you that in future Letters of Credit will be issued accordingly, and upon these advances should be made by you to Post Masters under existing Rules.

2. The quarterly Letter of Credit will show the probable cash requirement of each Disbursing Officer for the whole year, as well as that of the three months for which it may be issued; and whenever the intimation of credit for any quarter may not reach you in due time, you are authorized, on the urgent requisition of the Post Master General, to advance Funds to the Post Master of your district within the limit of the balance of the sum assigned to him for the whole year.

3. *Out of date.*

W. CLARK.

Circular No 67, dated 27th August 1866.*

Service Postage Stamp labels.

With reference to the Orders of the Government of India, in the Home Department, of the 4th May last, published at page 1015 of the *Calcutta Gazette* of the 16th May last, directing the pur-

* See Circular, No. 105, dated 8th November 1867.

chase of Service Labels from Local Treasuries for use by all Officers who are not privileged to frank letters on the public service, I have the honor to request that the cost of all such Labels may be included, like ordinary contingent expenditure, in the abstracts of contingencies and monthly detailed contingent bills of your office.

2. Care should be taken to show as a charge against each Local Fund the expenditure incurred for Service Labels used on letters connected with it.

3. A distinct heading should be opened in the Plus and Minus Memo. of each Treasury to show the receipts and issues of Service Labels.

W. CLARK.

Circular No. 68, dated 31st August 1866.

Cancelled by Circular No. 102, dated 11th September 1867.

Circular No. 69, dated 17th September 1866.

Form of Receipt for estates of deceased Officers and Soldiers.

Under instructions from the Comptroller General of Accounts, I have the honor, in supersession of this Office Circular No. 55, dated 23rd April last, to request that you will, instead of issuing Transfer Receipts as heretofore, grant in future a receipt in the following form for monies that may be paid into your Treasury on account of the estates of deceased Officers and Soldiers:—

ESTATES OF DECEASED OFFICERS AND SOLDIERS.

CIVIL TREASURY / BANK OF BENGAL AT

Dated the of 186

Received from_____, President Committee of Adjustment, the sum of Rupees_____, to be placed to credit of Military Department on account of Estate of_____of the_____Rigiment _____in the Books of the Presidency Pay Masters.

Treasury Officer.

W. CLARK.

Circular No. 70, dated 6th October 1866.

Permanent Advances to Sessions Judges.

The Government of India, in the Financial Department, having, in Orders of the 31st August 1866, No. 2196, authorized the issue of a permanent advance of Rs. 30 to every Sessions Judge in Bengal, to provide for the expenses of complainants and witnesses attending the Sessions, I have the honor to request that you will pay the sum of Rs. 30 on the receipt of the Sessions Judge of your district, which should be forwarded as a voucher to this office, with the list of payments in which the charge appears.

Subsequent payments on account of the contingent expenses of the Judge's Court will be made on Abstracts of Contingencies under the signature of the Judge, in conformity with the provisions of Circular No. 24, dated 28th June 1865.

W. CLARK.

Circular No. 71, dated 6th October 1866.*

Payment of Pensions to Native Military Pensioners.

I have the honor to circulate, for your information and guidance, the following letter received from the Comptroller General of Accounts, in which the course which you should adopt in the payment of Pensions to Native Military Pensioners is prescribed.

W. CLARK.

From the Comptroller General of Accounts, to all Accountants General, Circular No. 36, *dated* 10*th September* 1866.

I have the honor to inform you, that the following Rules have been determined on with the concurrence of the Controller General of Military Expenditure, for the half-yearly payment of pensions to Native Military Pensioners, who receive their stipends at Civil Treasuries. These Rules must be considered as superseding the instructions contained in paragraph 17 of the Circular of the Accountant General, Bengal, No. 30 of 2nd September 1865, issued with my concurrence and annexed to my Circular No. 12 of the 4th Idem.

2. On the 1st of the month, the Pension Pay Master will forward to each Treasury Officer who may have to disburse such pensions, a list shewing the amount to which each pensioner is entitled, together with a cheque for the total amount of pensions to be paid.

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* See Circular No. 74, dated 13th October 1866.

3. The Treasury Officer will, on receipt of the list and cheque, disburse the amount, and pay to each pensioner in attendance, the sum to which he is entitled, and require him to sign or place his mark in the presence of a competent witness; the unpaid balance of the cheque being transferred to credit of "Deposits" in his Treasury Accounts.

4. The Treasury Officer will continue to make payments to pensioners out of his Deposit Account up to the 25th of the month in which the cheque is forwarded to him, and on that day will forward to the Pension Pay Master the Acquittance Roll, shewing the payments which have been made.

5. Payments will also continue to be made to the 25th of the following month, on which date a second Acquittance Roll will be forwarded to the Pension Pay Master, with a receipt for the amount remaining unpaid in consequence of pensioners having failed to present themselves, the remittance being debited in account to "Deposits," under which head there will thus be no balance on this account in the second month.

6. Payments to pensioners who fail to attend on or before the 25th of the second month, will be deferred to the next half year, unless the Treasury Officer sends in to the Pension Pay Master duly attested and receipted bills for the amounts of their pensions for the preceding half year, in which case the pensioner will be required to wait till a cheque for the amount is returned to the Treasury Officer by the Pension Pay Master.

7. The requisite instructions will be issued on the subject to the Pension Pay Master by the Military Department.

R. P. HARRISON,
Comptr. Genl. of Accounts.

Circular No. 72, dated 6th October 1866.

Superseded by Circular No. 149, dated 19th January 1869.

Circular No. 73, dated 13th October 1866.

No payments to be made to men of the Hyderabad Contingent on leave in Bengal.

At the instance of the Controller of Military Accounts, I have the honor to request that you will be good enough to discontinue making any further payments to the men of the Hyderabad Contingent on leave in Bengal. Arrangements have been made for their pay being drawn regimentally, and remitted to them at their homes.

W. CLARK.

Circular No. 74, dated 13th October 1866.

Authority to be noted on each bill for Military Pension.

In continuation of my Circular No. 71, dated 6th October 1866, I have the honor, under instructions from the Comptroller General of Accounts, to request that you will note the authority of payment on each bill for pensions discharged by you on account of the Military Department.

2. These instructions do not relate to the *half-yearly* payments to Native Military Pensioners, which will be made by you, under the Circular quoted above, only after the receipt of funds from the Pension Pay Master of the division, and which, therefore, will not appear as charges in the lists of payments of your Treasury.

W. CLARK.

Circular No. 75, dated 26th November 1866.

Issue of Privilege Remittance Transfer Receipts prohibited.

I have the honor to inform you that the Government of India, in the Financial Department, having prohibited the grant of Privilege Remittance Transfer Receipts to Officers in Civil employ, the instructions in my Circular No. 58 are cancelled.

HUGH SANDEMAN.

Circular No. 76, dated 5th January 1867.

Advice Lists, &c., for Hyderabad Treasury, to be addressed to the Resident.

I have the honor to request that you will, in forwarding service covers containing documents, such as Advice Lists, &c., intended for the Treasury at Hyderabad (Nizam's Dominions), address them to the Resident, marking on the top, in the left hand corner, the words "Treasury Department," and franking them in the same manner as covers are franked to privileged Officers.

HUGH SANDEMAN.

Circular No. 77, dated 14th January 1867.*

Copy forwarded to all Collectors for information and guidance.

Compensation for Lands taken up for Public Works.

The bills should be forwarded to the Controller of Public Works Accounts through the Board of Revenue, as directed in

* See Circular No. 98, dated 13th August 1867.

para. 3, Section XI of Chapter I of Board's Rules, and the dates of payment from the Treasury should be clearly noted on the bills.

HUGH SANDEMAN.

Circular No. 39, from the Comptroller General of Accounts, to all Accountants General,—(dated 10th November 1866).

As some misapprehension seems to prevail respecting the mode in which payments on account of compensation for lands taken up for Public Works should be made and adjusted by the Civil Department, I have the honor to request your attention to the following instructions.

2. In all ordinary cases, claims on account of compensation for lands taken up for Public Works, authorized to be met out of the Annual Public Works Budget Grant, should, as a rule, be discharged by Officers in charge of Civil Treasuries out of their Cash Balances, on presentation of bills audited by the Controller of Public Works Accounts of the presidency or province concerned, and the payments should be debited as remittances* from the Civil to the Public Works Department, vouched by the audited bills—the amounts being included in the Accounts Current furnished by the Civil to the Public Works Department, and the bills, duly receipted by the payees, forwarded simultaneously to the Controller of Public Works Accounts as vouchers in support of the payments.

3. When, however, land is taken by compulsory process under Act VI of 1857, or the claim for compensation is settled by private arbitration, payment may be made by the Civil Department prior to audit by the Controller, on presentation of the judicial award or award given by private arbitration. In such cases, the Treasury Officer making the payment should debit the amount in his list of Payments, and forward a bill for the same to the Controller of Public Works Accounts, in order that the latter may record the expenditure against the proper estimate and head of service; but the audit of the Civil Department will be accepted by the Public Works Department as sufficient evidence of payment, and no vouchers will be required by the latter.

4. The Public Works Department is not required to supply the Civil Department with funds to enable the latter to discharge claims of the above description.

R. P. HARRISON,
Comptr. Genl. of Accounts.

Circular No. 78, dated 17th January 1867.*

Copy forwarded to all Collectors for information and guidance, in continuation of Circular No. 59, dated 18th June 1866.

HUGH SANDEMAN.

* See Circulars Nos. 10 and 59.

Govt. of India, Financial Department,—(No. 2082, dated 30th Nov. 1866)

Read a Memorandum from the Public Works Department, No. 946a, dated 10th October 1866, enquiring whether the Pass Book prescribed in Financial Resolution of 25th July 1864, should, when not in use, be retained by the Treasury Officer with whom an Executive Engineer banks, or by the Executive Engineer himself.

Read also, a Circular from the Comptroller General of Accounts, No. 30, dated 4th June 1866, directing Treasury Officers to keep duplicates of the Pass Book of the Executive Engineer from May 1866, the duplicates to be never sent out of the Treasury, and every entry in them to be attested by the Treasury Officer.

Executive Engineer to keep his original Pass Book.

RESOLUTION.—As the Treasury Officer is required by the Comptroller General's Circular to keep a duplicate of the Pass Book, the original should remain with the Executive Engineer.

E. H. LUSHINGTON,
Secy. to the Govt. of India.

Circular No. 79, dated 5th February 1867.

Annual Circular regarding Lists of Establishments.

Circular No. 80, dated 25th February 1867.

Copy forwarded to all Collectors for information and guidance.

HUGH SANDEMAN.

Government of India Financial Department, (No. 282, dated 19th January 1867).

Read the undermentioned correspondence regarding a decision of the Public Works Department, that fines and confiscations for breaches of the Forest Law should be credited to Forest Revenue :—

Office memorandum to the Public Works Department, No. 2224, dated 12th Ultimo.

Communication from ditto, No. 455f, dated 15th Ultimo, and enclosure.

Letter from the Comptroller General of Accounts, No. 953, dated 17th Ultimo, and enclosures.

Fines imposed by Magistrates for breach of Forest Law to be credited to Law and Justice.

RESOLUTION.—The Governor General in Council concurs in the opinion of the Comptroller General of Accounts that the decision of the Public Works Department is at variance with the general principle that all fines imposed by Courts of Justice upon persons convicted of offences against the law should, when realised, be credited to the head of "Law and Justice," and is pleased to direct that fines under the Forest Law, when levied by Magisterial Authorities, are to be credited to "Law and Justice," and when levied by Forest Officers, without the interposition of the Magistrate, are to be credited to Forest Revenue.

E. H. LUSHINGTON,
Secy. to the Govt. of India.

Circular No. 81, dated 25th February 1867.

Copy forwarded to all Collectors for information and guidance.

HUGH SANDEMAN.

Circular from the Comptroller General of Accounts, to all Accountants General, No. 42, dated 31st December 1866.

Adjustment of pay of Police Guards over Convicts employed Public Works.

I have the honor to point out that, by the orders of the Government of India, in the Financial Department, No. 1955, dated 17th August last, copy of which was furnished to you under docket from this office on 8th September, bills for the pay of Police Guards over Convicts employed on any Public Works, should be separately drawn by the District Superintendents of Police, and presented to the Executive Engineers on whose requisitions the Guards were supplied, for payment and adjustment in the accounts of the Public Works Department.

2. The above charges will not therefore be adjusted in the Civil Accounts, provision for their adjustment in the Public Works Department having been made in Standing Order No. 24 of 1866.

R. P. HARRISON,
Comptr. Genl. of Accounts.

Circular No. 82, dated 7th March 1867.*

Register of application for pension under the Uncovenanted Service Pension Rules.

Appendix XIX.

I have the honor to annex a form of Register of application for pension under the Uncovenanted Service Pension Rules of the 30th April 1864, which has been prescribed by His Excellency the

* See Circulars Nos. 2 and 6.

Governor General in Council for adoption, in modification of the form approved in orders of the Financial Department, dated 29th April 1865, No. 2129.

HUGH SANDEMAN.

Circular No. 83, dated 7th March 1867.*

Supervision to be exercised by Collectors and Treasury Officers over Money Order Agents.

I have the honor to direct your attention to the Circular which I issued as Civil Pay Master in September 1862, on the subject of the introduction of the Money Order system into Bengal, and especially to those portions of it which referred to the control which Collectors are expected to exercise over Money Order Agents.

2. The fact that frauds have taken place, which would not have been possible had an ordinary and proper vigilance been exercised by Collectors, renders this necessary; and while, therefore, I have to request on your part a careful consideration of the Circular under notice, I would particularly draw your attention to the paragraphs which were intended to prevent the very possibility of such frauds as those which have occurred.

3. Paragraphs 21 to 28, which refer to the general control you are expected to exercise over the cash in the hands of the Money Order Agent, have been in some instances disregarded. They recite—1*st*, that Agents are never to retain in hand a larger sum than Rs. 500 at the close of each day's business; 2*ndly*, that any sum *under* Rs. 500 is to be deposited in your Treasury in a sealed bag (which you should occasionally examine) at the close of each day's business; and 3*rdly*, that the Money Order Agent should, on the last day of each month, hand over to you his *whole* balance, in order that the amount may be included in your general Cash Balance Report.

4. I need scarcely observe that, while a due attention to these very plain rules would render any large fraud impossible, a disregard of them leaves a dangerous power in the hands of an Agent.

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* See Circular No. 110, dated 4th January 1868.

5. With Remittance Receipts, or Supply Bills, it is, or is supposed to be, the practice for every Treasury Officer to initial the Cheque margin of the Bill which he issues, in order that he may be able to see that no Bill is issued for which money has not been received into his Treasury. A similar precaution should be taken in the matter of Money Orders, and the Register of Orders issued should be daily examined by the Collector or Treasury Officer, with a view to ascertain that the sequence of numbers is not broken, that the amounts of the orders issued tally with those given in the advices, and that the blank form bearing the number immediately following the last which is entered in the Register as drawn, is in hand. Were this done, any such fraud on the part of an Agent as the issue of orders for which he does not lodge the amount represented, is put beyond the bounds of possibility.

6. That the blank forms should be kept in safe and proper custody is another provision of my Circular under notice, and your particular attention is solicited to this point. After each day's business, the forms should be deposited in a safe place in your Treasury under the charge either of yourself or of the Officer in charge of the Treasury, and it should be your or his duty *daily* to examine and sign both the Registers of Orders Issued and Paid, and to see that no forms have been used but those accounted for in the first of those registers.

7. These and other similar precautions against fraud are not only simple in themselves, but are such as need involve very little time or trouble; they do not at any rate exceed the trouble which it was the duty of every Collector to take under the system of Privilege Remittance Receipts which obtained before the introduction of the Money Order system now existing.

HUGH SANDEMAN.

Circular No. 84, dated 28th March 1867.

Copy forwarded to all Collectors for information and guidance.

W. CLARK.

Circular from the Comptroller General of Accounts, to all Accountants General and Deputy Accountants General, (No. 57, dated 23rd January 1867).

Payments to Postal Officers to be made on Stamped Receipts.

I have the honor to forward copy of a letter No. 1399, dated 16th instant, from the Compiler of Post Office Accounts, the request in which should be communicated to the Treasury Officers under your control, with instructions to see it carried out in future.

R. P. HARRISON,
Comptr. Genl. of Accounts.

From HUGH A. BROWN, Esq., *Compiler of Post Office Accounts, to the Comptroller General of Accounts—(No. 1399, dated Calcutta, 16th January 1867).*

As I am under the impression that in many cases when travelling allowances are paid by Treasury Officers on the Advices of Audit issued by this Office, Receipt Stamps are lost sight of, I would beg the favor of your directing the above Officers to see that at the time of payment, the receipts or documents on which the amounts are paid are duly stamped with a one-anna Receipt Label.

HUGH A. BROWN,
Compiler of Post Office Accounts.

Circular No. 85, dated 28th March 1867.

Superseded by Circular No. 149, dated 19th January 1869.

Circular No. 86, dated 15th April 1867.

Copy forwarded to all Collectors for information and guidance.

HUGH SANDEMAN.

Circular No. 50, dated 28th March 1867, from the Offg. Comptroller General of Accounts, Central Accounts Branch, to all Accountants General.

Additional Treasuries in Oude and N. W. Provinces on which Bills may be drawn.

With reference to letters Nos. 12692 and 14153, dated respectively 22nd February and 18th March 1867, from the Officiating Accountant General, North-Western Provinces, reporting that the Treasuries at Oonao, Pertabgurh and Sultanpore in Oude have been re-opened, and a new Treasury opened at Bustee in the North-Western Provinces, I have the honor to inform you that Bills may be negotiated in them.

The under-noted corrections should also be made in Appendix W. of the revised edition of the Bill Rules:—

Page 58.—The stars should be affixed against Nowgong and Nynee Tal instead of Mynpoory and Roorkee.

Page 59.—The first foot-note should stand thus—"The Durriabad Treasury can neither draw nor cash Bills."

The parenthetical note, "subordinate to Lucknow," should be entered against Durriabad, not Hurdui.

HUGH SANDEMAN,
Offg. Comptr. Genl. of Accounts.

Circular No. 87, dated 18th April 1867.*

Supplies of carriage to Troops on march.

In modification of the instructions contained in paras. 21 and 22 of this Office Circular, No. 30, dated 2nd September 1865, I have the honor to inform you, under instruction from the Comptroller General of Accounts, that the Government of India, in the Financial Department, has been pleased to order, under dates 27th February and 20th March last, that Civil Officers supplying carriages to Troops on the march shall require immediate payment of all charges incurred, from the Commanding Officers, leaving them to adjust with their own department (the Military) the portion of cost of the supplies chargeable to Government, whilst they recover the remainder from their men.

2. You will be good enough accordingly to observe this course for the future. In cases only in which advances of this nature are made, and the Commanding Officers are unable to make the cash payments required, should the cost of the supplies be included by you in your schedule of payments on account of the Military Department, when the charges should be supported by the documents prescribed as vouchers in paragraph 21 of Circular No. 30 above cited.

HUGH SANDEMAN.

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* See Circular No. 141, dated 12th August 1868.

Circular No. 88, dated 27th April 1867.

Transactions with Hyderabad to be shown under Government of India

The accounts of the Receipts and Charges of the Berars having been separated, under orders of the Government of India, from those of British India, with effect from the 1st Instant, I have the honor to request, under instructions from the Comptroller General of Accounts, that the Transfer Receipts issued and discharged by you on account of the Hyderabad Administration may be shown in the lists of Transfer Receipts issued and discharged in the column "India" and not in the separate column provided in the printed form of list.

HUGH SANDEMAN.

Circular No. 89, dated 27th April 1867.

Superseded by Circular No. 156, dated 2nd April 1869.

Circular No. 90, dated 14th May 1867.

Superseded by Circular No. 156, dated 2nd April 1869.

Circular No. 91, dated 28th May 1867.

Superseded by Circular No. 156, dated 2nd April 1869.

Circular No. 92, dated 25th June 1867.

Office Furnitures for Magistrates to be passed by Commissioners.

I have the honor to acquaint you that, under instructions from the Government of Bengal, charges on account of Office Furniture incurred by Magistrates may, like other contingent charges, be admitted on the countersignature of Commissioners of Divisions, and that consequently no reference need in future be made regarding such charges to the Civil and Sessions Judge, whose countersignature to contingent bills of Magistrates will not be necessary.

HUGH SANDEMAN.

Circular No. 93, dated 5th July 1867.

Documents for the Accountant General to be without any covering letter.

With a view to prevent an undue accumulation of correspondence, as well as to save clerical labour, I request the favor of your discontinuing the practice of sending me transmitting letters or memoranda with documents addressed to this office.

Ordinarily speaking, tabular statements and papers connected with accounts have headings indicating fully their nature or purport, and where this is not the case, a few explanatory words written on the back of the documents will always suffice to shew this office the purpose for which it is sent.

HUGH SANDEMAN.

Circular No. 94, dated 18th July 1867.

Money Order Office may be closed on orders of the Commissioner when no Officer is available to carry on the Agency.

Under instructions from His Excellency the Governor General in Council, I have the honor to request that you will consider the latter portion of para. 35 of the Circular of the late Civil Pay Master, dated 10th September 1862, relating to Money Order Agencies, as cancelled; and that you will substitute the following for it:—

Para. 35. * * * * * *

In the event of no person being available whom you consider competent to carry on the Agency, the *Officer in charge of the Treasury* where there is a Treasury, and in all other cases, any Covenanted or Uncovenanted subordinate of the District Officer, shall take charge of the Money Order Office till a properly qualified Agent can be procured. When this course is impracticable, it is competent to the Commissioner of the division to direct that the Money Order Office be closed, if necessary, during any such vacancy, reporting the fact at once to the Controller.

HUGH SANDEMAN.

Circular No. 95, dated 18th July 1867.

Superseded by Circular No. 156, dated 2nd April 1869.

Circular No. 96, dated 26th July 1867.

Family Remittances to England by Military Officers in Civil employ.

I have the honor to request that you will observe the following instructions in respect of Family Remittances to England by Military Officers in Civil employ for the benefit of their parents, wives, children, brothers and sisters.

2. The following Table shows the extent to which each Officer is entitled to make his remittance *annually* :—

	Rs.
Colonel	3,000
Lieutenant Colonel	2,000
Major	1,500
Captain	1,000
Lieutenant	700
Ensign	500

Chaplains and Surgeons are allowed to remit according to their relative rank.

3. The Military Pay Department is the only agency through which such remittances can be made; and an Officer desirous of making a remittance by it must, after obtaining the authority of the Circle Pay Master, pay the amount to be remitted into the Civil Treasury, where it should be distinctly credited in the Register and Schedule of "Military Receipts," and a receipt for the amount granted to the remitter.

4. The arrangement for remittance will then be made by the Military Pay Master on being furnished with the receipt in question and the particulars of the remittance.

HUGH SANDEMAN.

Circular No. 97, dated 29th July 1867.

Certificate of examination on Extract Register of Deposit Receipts.

I have the honor to call your attention to the following extracts from Financial Resolution No. 1506, dated 31st March 1865, accompanying my Circular No. 19 :—

"All Collectors or Deputy Commissioners of districts in "which the executive duties of the Treasury Department are "conducted by some subordinate Officer, are required personally "to examine their Deposit Registers at least once a quarter,

" and to satisfy themselves that they have been kept with the " utmost care and regularity.

" A Certificate to the effect that this examination has been " made is to be entered at the time on the Extract Register of " Receipts under preparation for the Accountant."

2. Your punctual compliance with the above is requested. The Certificate, you will observe, is to be written on the Extract Receipt Register intended for this office *at the time of examination,* and not on a separate sheet.

HUGH SANDEMAN.

Circular No. 98, dated 13th August 1867.

Form of Bill for compensation for Lands taken up for Public Works. Appendix XX.

In continuation of my Circular No. 77, dated 14th January last, I have the honor to request that you will adopt the accompanying Form of Abstract Bill in making payments from the Civil Treasury of compensation for lands taken for Railways or other Public Works. The Form provides for a statement of the purpose for which the land is taken, and the No. and date of the declaration in each case.

2. It has been registered at the Stationery Office as No. 152 of the Forms prescribed by this department, and may be obtained by you on indent.

Cash Receipts of Public Works Officers to be treated as remittances of the Public Works Department.

3. I request further that you will be good enough, whenever cash is forwarded to your Treasury by Executive Engineers, to credit the amount distinctly in the body of your Cash Account without reference to the source from which the money may be derived by those Officers. For instance, when an Executive Engineer describes a remittance made by him as representing the rent of a Staging Bungalow, the amount should not be credited by you, as is sometimes done, to the Staging Bungalow Fund, but should be merely shown as a receipt from the Executive Engineer in the body of the Cash Account.

HUGH SANDEMAN.

Circular No. 99, dated 14th August 1867.

Cost of printing at the Alipore Jail Press for Local Funds.

I have the honor to request that you will be good enough in future to observe the following instructions in indenting for forms on the Alipore Jail Press, and passing the bills for the cost of the supplies forwarded to you by the Superintendent.

2. Forms and other printed documents which are required exclusively for Government purposes, and those which relate to the transactions of Local Funds, should be carefully distinguished.

3. Separate indents should be prepared for these two classes of documents, and in the indent for Local Fund Forms, the Fund to which each item relafes should be marked against it for the guidance of the Superintendent in preparing bills.

4. These bills will, in future, be prepared with due regard to the distinction herein prescribed, and the form of bill for the cost of Government printing work will be provided with a certificate for your signature, to the effect that no portion of the amount included in it is chargeable to any Local Fund.

5. You will also be furnished with a separate bill, in duplicate, for the amount chargeable to each Local Fund on account of printing executed on its behalf.

6. The Government bill and the original of each of the Local Fund Bills should be returned to the Superintendent of the press after signature. The duplicate bill for Local Fund charges is intended to be retained by you as authority for charging the amount to the Local Fund concerned, and paying it into the Treasury to be credited to the Government. This should always be done with as little delay as possible.

HUGH SANDEMAN.

Circular No. 100, dated 29th August 1867.

Supply Bills and Remittance Transfer Receipts not to be drawn on Treasuries in the Berars.

I have the honor to inform you that Supply Bills or Remittance Transfer Receipts are not to be drawn on any of the Treasuries in the Berars. On any occasion when it may be necessary to make a remittance on the Public Service, a Transfer Receipt

should be granted on the Political Treasury at Hyderabad in favor of the Officer to whom the amount has to be remitted.

HUGH SANDEMAN.

Circular No. 101, dated 7th September 1867.

Cancelled—See memo. dated 12th February 1868.

Circular No. 102, dated 11th September 1867.

Adjustment in the Civil Department of the pay and allowances of Military Medical Officers in charge of Civil Stations

In modification of my Circular No. 68, dated 31st August 1866, I have the honor to inform you that under orders of the Government of India, in the Financial Department, No. 1909, dated 9th Ultimo, the pay of Military Medical Officers in Medical charge of Civil Stations, while in transit from one appointment to another and during absence on leave in India, is payable in the Civil Department.

HUGH SANDEMAN.

Circular No. 103, dated 13th September 1867.

Payment of salary, establishment and contingent charges of Topographical and Trigonometrical Surveys from Civil Treasuries

I have the honor to request your observance of the following Rules, which have been prescribed by the Comptroller General of Accounts, for the payment of charges on account of the Trigonometrical and Topographical Surveys of India, in consequence of the transfer of the payment of such charges, under orders from the Government of India in the Financial Department, from the Military to the Civil Department.

2. At the commencement of each official year, intimation will be conveyed from this office to the Treasury Officers concerned, of the aggregate amount which they will be required to pay on account of the salaries of Surveyors and their Establishments in the course of the year; and within the amount so advised, the pay bills of the Survey Officers should be cashed without objection.

3. Any variations subsequently taking place will in like manner be communicated for guidance to Treasury Officers.

4. Should a Survey Party or a Surveyor be transferred from one district to another, and no notice of such transfer have been given to the Treasury Officer of the new district, he is authorized, nevertheless, to cash the pay bills of such Survey Party or Officer when accompanied by a last Pay Certificate.

5. In regard to contingent charges,* Letters of Credit will be issued direct to the Treasury Officers concerned, by the Comptroller General of Accounts, in favor of Survey Officers, who will draw cheques against those credits as they require funds. The cheques should be cashed on presentation and charged in the Lists of Payments rendered to this office.

HUGH SANDEMAN.

Circular No. 104, dated 18th October 1867.

Construction and repair of Moonsiffs' Cutcherries.

I have the honor to inform you that Government have been pleased, in orders of the 28th August last, to invest District Judges with the control of expenditure connected with the construction and repair of Moonsiffs' Cutcherries, for which provision is already made in the Civil Budget, as a contingency of the Judicial Department.

The limit of Rs. 100 up to which Judges can now sanction specific contingent charges, has been raised to Rs. 300 in respect to this particular class of expenditure, which should in future be included in the contingent bills of the Judges' Courts.

HUGH SANDEMAN.

Circular No. 105, dated 8th November 1867.†

Sale of Service Postage Stamps to private individuals prohibited.

The Director General of Post Office in India having brought to notice that a Treasury Officer has, against the Rules, sold Service Postage Stamps to a private individual, I am instructed by the Comptroller General of Accounts to request that such sales may not be permitted.

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* Mileage and travelling allowance bills will be paid on presentation of bills in the same way as the salary and establishment charges. See Circular No. 126, dated 16th April 1868.

† See Circular No. 67, dated 27th August 1866.

Service Stamps should never be sold to other than Government Officers, and sales to private individuals or even to Superintendents of private schools or institutions aided by Government must be considered as unauthorized under the Rules in force.

HUGH SANDEMAN.

Circular No. 106, dated 28th November 1867.

Out of date.

Circular No. 107, dated 6th December 1867.

Superseded by Circular No. 156, dated 2nd April 1869.

Circular No. 108, dated 21st December 1867.

Encamping Ground Grazing Fund.

I have the honor to inform you that, under instructions from the Government of Bengal, No. 4523, dated 9th November 1867, the proceeds derived from leasing out the grazing and fruit trees in encamping grounds have been formed into a Local Fund, which is to be applied, under the control of Commissioners of Divisions, in meeting the expenditure incurred in enclosing burial places for soldiers in encamping grounds and keeping the graves in order.

2. The receipts and charges of the ENCAMPING GROUND GRAZING FUND should be distinctly shown in future in your Cash Accounts and Lists of Payments, and a separate heading should be opened in your Plus and Minus Memo. to show the progressive state of the Fund.

HUGH SANDEMAN.

Circular No. 109, dated 4th January 1868.*

Emergent advances to Military Officers on Station Orders.

The Controller General of Military Accounts, Bengal, having brought to notice that Treasury Officers still occasionally make advances to Officers of the Military Department, which should be drawn by the latter from a Military Pay Office, and that such advances are not immediately communicated to the Military

* See Circular No. 30, dated 2nd September 1865.

Department, I have the honor to request that you will under no circumstances make advances unless directly authorized by a Station Order, and even then, in any case in which cash on account of pay and allowances is procurable from a Circle Pay Master, that you will inform the Officer Commanding that the Station Order should be issued on the Pay Master and not on your Treasury.

When such advances are made, receipts in duplicate should be taken by you,—one copy of the receipt, together with a copy of the Station Order, being transmitted to the Military Accountant concerned, *on the day on which the advance is made,* and the other copy, together with a copy of the Station Order, forwarded to this office in support of the charge in your List of Payments.

Measures have been adopted in the Military Department for the prohibition of the issue of Station Orders, except under the most urgent necessity.

HUGH SANDEMAN.

Circular No. 110, dated 4th January 1868.*

Examination of the Daily Journals, Cash Balance, &c., of Money Order Offices by Collector or by Treasury Officer.

I have the honor to request that you will report to me how far the provisions of my Circular No. 83 of 7th March last have been carried out in your district, both as regards the amount of cash held at any one time by the Money Order Agent, and the examination by yourself or the Treasury Officer of the Daily Journals, as well as the safe custody of the Money Order Forms. In sub-divisions, the forms should be kept by the Officer in charge of the Sub-division.

I have further the honor to request that Money Orders may never be granted except upon regular requisition forms. In cases, for instance, of verbal applications made by illiterate persons, the Agent should first fill up a requisition form, and then issue the order, and a similar process should be gone through in the case of persons applying for orders by private chit or letter, or whenever a requisition form is not used by the applicant, and inconvenience may result from delay in sending a form to be filled up.

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* See Circular No 83, dated 7th March 1867.

It is very important that the Money Order Agent should have his seat in your office in some place where he is easily accessible to the general public.

HUGH SANDEMAN.

Circular No. 111, dated 4th January 1868.

Office copies of Cash Account and Lists of Payments prohibited

It is the custom in some Treasuries to retain copies of the Cash Account and Lists of Payments which are transmitted periodically to the Accountant General. Should the practice obtain in the Treasury under your control, I have the honor to request that you will discontinue it, as involving unnecessary clerical labour.

2. As the Cash Account and Lists of Payments are prepared by transcribing the entries in the Accountant's Cash Book, there can be no possible object in keeping copies of them for office record, and the Cash Book, with its subsidiary Register of Receipts and Payments, should form the sole local record of money transactions in a Treasury.

3. I take this opportunity of again directing your attention to the necessity of writing up your Cash Account and Lists of Payments *daily*. The Schedules to accompany the latter should also be transcribed from the Registers day by day as the entries for the day are completed ; no Schedules are required for Budget heads on the Receipt side of the Cash Account, with the exception of the Stamp Schedule (see paragraph 46 of the Treasury Rules).

4. The injunction to have these Returns written up daily was given in my Circular No. 1, dated 26th November 1864, (see paras. 45 and 46 of the Treasury Rules), which was issued with the approval of Government, and in my Circular No. 38, dated 23rd October 1856, Collectors were requested to ascertain personally that the injunction has been attended to.

5. I have now the honor to request that you will do me the favor of reporting whether your Cash Books (Treasurer's and Accountant's), your Cash Account and Lists of Payments, with their Registers and Schedules, are written up day by day, as required

under the new system of Accounts, and that if such is not the case, you will at once take steps to see that it is done, and report to me accordingly.

HUGH SANDEMAN.

Circular No. 112, dated 4th January 1868.

Copies of lists of Bills and Remittance Transfer Receipts discharged not to be kept at the Treasury.

Paras. 49 and 50 of the Treasury Rules direct that lists of Bills and Remittance Transfer Receipts issued and payable shall be forwarded to the Accountant General with the Monthly Cash Account and Lists of Payments respectively; they further direct that office copies of the former "should not be kept, as the Register itself will afford all necessary information," but that a transcript of the latter must be retained in the Treasury record for reference.

2. This precaution seems unnecessary, as the Register of Bills payable can afford all information that may be needed, in the same manner as can be done by the Registers on the Receipt side, and I have therefore the honor to request that you will discontinue the practice of retaining copies, as involving unnecessary clerical labour.

3. You are requested to alter your office copy of the Treasury Rules by erasing the concluding sentence of paragraph 50, and substituting in its place a paragraph similar to that which ends the paragraph preceding it.

HUGH SANDEMAN.

Circular No. 113, dated 9th January 1868.

Fluctuating charges of the Postal Department to be paid on the countersignature of the Post Master General.

The Government having authorised the extension of the Post Audit system to the fluctuating charges of the Postal Department, I have the honor to inform you that the advices of audit on which you have hitherto paid such charges have been discontinued from the 1st Ultimo, and, in lieu of them, Post Masters have been instructed to present *duplicate* bills, countersigned by the Post Master General of the Division. These instructions apply to all fluc-

tuating charges of the Postal Department, whether in the nature of contingent expenses or travelling allowances, with the exception of those marginally noted, for which audit advices will be issued by the Compiler as heretofore.

Travelling allowance to Director General.
Ditto ditto Post Master General.
Ditto ditto Chief Inspectors, Central Provinces and British Burmah.

HUGH SANDEMAN.

Circular No. 114, dated 15th January 1868.

Minimum amount of a Supply Bill raised to Rs. 500.

I have the honor to request that in future Rs. 500 (five hundred) may be held to be the minimum sum for which Supply Bills may be drawn by one Treasury upon another. The present minimum is one hundred Rupees, but as such bills are sold for purposes of resource, no good is effected by negotiations in small amounts.

2. Bills may be sold for any amounts, provided that the minimum of Rs. 500 is exceeded, and need not necessarily be for even hundreds of Rupees.

3. This Circular is not intended in itself to give any authority to draw Supply Bills, but is sent to you for guidance, in the event of your having permission, either now or at any future time, to do so.

HUGH SANDEMAN.

Circular No. 115, dated 15th January 1868.

Form of Indent for supplies of Currency Notes.

I have the honor to request that, when indenting upon this office for supplies of Government Currency Notes, you will do so in the following form :—

Number of Notes in Stock.	Number of Notes indented for.	Value in Rupees.			Remarks.
At Rupees 1,000	At Rupees 1,000				
„ 500	„ 500				
„ 100	„ 100				
„ 50	„ 50				
„ 20	„ 20				
„ 10	„ 10				
	Total ...				

2. When indenting for Notes of a higher denomination than Rs. 100, you should state, in the column of Remarks, the purpose for which you require them.

HUGH SANDEMAN.

Circular No. 116, dated 5th February 1868.

Sub-Registrar's Salary and Establishment Lists to be paid without the countersignature of the District Registrar.

I have the honor to request, at the instance of the Registrar General of Assurances, that the Salary and Establishment Lists of Special Sub-Registrars may be paid by you without previous countersignature by the Registrar or Special Registrar of the district; but all Commission Lists must, without exception, be countersigned by the Registrar or Special District Registrar before they are paid.

HUGH SANDEMAN.

Circular No. 117, dated 27th February 1868.

Annual Circular regarding Establishment Lists.—Omitted.

Circular No. 118, dated 7th March 1868.

Consolidated receipt for Cash Remittances from Post Masters.

I have the honor to request, under instructions from the Comptroller General of Accounts, that you will be good enough, from the 1st of April next, to discontinue the practice of granting separate receipts for Cash Remittances paid either into the Sudder Treasury or into Sub-Divisional Treasure Chests by Post Masters or Deputy Post Masters.

2. Every such Remittance will in future be accompanied, in addition to the usual Chalan, by a Remittance Book, in which the amount will be entered by the Officer who forwards the money; and this book will be receipted in acknowledgment of the Remittance at Sub-divisions by the Officer in charge of the Sub-divisional Treasure Chest in every case, and at the Sudder Treasury by the Accountant and Treasurer for Remittances of less than Rs. 500, and by the Treasury Officer for larger amounts.

3. At the close of the month every Postal Officer other than the Post Master of the district, from whom Cash Remittances are

received under the above arrangement, should be furnished with a receipt for the total amount remitted by him in the course of the month, while the Post Master of the district should obtain from the District Treasury a consolidated receipt for all the Postal Remittances of the District, as credited in the Cash Book of the Sudder Treasury.

4. Accordingly, on the 27th of every month, when the accounts of Sub-divisions are closed (except in February when the date will be the 25th), the Remittance Books of minor Post Offices will be forwarded to Sub-divisional Treasure Chests, accompanied in each case by a form of receipt duly filled up and prepared for the amount acknowledged in the Remittance Book to have been paid at the Treasure Chest since the 27th of the previous month. This receipt will be signed by the Sub-divisional Officer after comparison with his Cash Book and with the Remittance Book, and will be returned with the latter to the Remitting Officer.

5. The District Post Master, to whom these Sub-divisional receipts will be at once forwarded by his subordinates, will, on the last day of the month, prepare from them and his own Remittance Book a consolidated receipt for the Remittances of the whole district, distinguishing in it the amount paid into the Sudder Treasury and into each Sub-division. He will forward this receipt and his own Remittance Book to the Sudder Treasury, where the figures will be duly compared, and both Receipt and Remittance Book signed by the Treasury Officer, if found correct.

6. Care should be taken, in order to obviate confusion, that Sub-divisional Remittance Books are closed monthly after the entry of the transactions of the 27th in accordance with rule, and that amounts remitted between that date and the end of the month are entered as though received on the 1st of the following month.

7. Measures should be adopted, as directed in the Sub-divisional Rules, to secure the incorporation in the accounts of the Sudder Treasury of the transactions of every Sub-division up to the 27th inclusive.

HUGH SANDEMAN.

Circular No. 119, dated 7th March 1868.*

Last Pay Certificates of Officers of other Provinces to be countersigned by the Accountant General.

I have the honor to request that when an Officer of another Government or Administration visits your district, either on deputation or on leave, you will be careful not to pay his salary without the production of a last Pay Certificate signed or countersigned by the Accountant General of the province in which his previous salary bills have been passed.

In like manner, if an Officer of your district proceeds on deputation or on leave to another presidency or province, the last Pay Certificate required to be produced by him there, should be prepared and signed by the Treasury Officer and then forwarded to this office for countersignature and transmission to the Officer concerned.

HUGH SANDEMAN.

Circular No. 120, dated 16th March 1868.

Copy forwarded to all Collectors for information and guidance.

HUGH SANDEMAN.

Circular No. 0, dated 9th December 1867, from the Comptroller General of Accounts, Treasury and Departmental Accounts Branch, to all Accountants General.

Rules for payment of Interest, &c, on Government Promissory Notes.

In calling your attention to this Office Circular No. 27, dated 27th March 1866, I have to observe that the irregularity in the transmission of Form B and its accompaniments by some Officers, and the want of care observable in the preparation of the Interest Registers sent by others, having formed the subject of serious complaint by the Bank of Bengal in the Public Debt Office, I have the honor to request your special attention to the following Rules for the guidance of your office, and beg you will be careful to enjoin on your subordinate Treasury Officers the necessity of fully acting up to the instructions hereto appended for their guidance.

RULES.

1. Bearing in mind that the check of Interest Registers exercised by the Bank is confined to the correctness of the principal sum of the Government Promissory Note quoted against each number and to the number of the half-year stated to have been paid, but does not extend to the amount of interest paid or to the totals cast up, it will be necessary for you, on receipt of monthly

* See Circulars Nos. 7, 15, 24, 31, and 138.

Cash Account from a Treasury Officer, to have the several payments in his Interest Register fully tested, and, when found correct, verified with the sums charged.

2. A separate monthly Register on distinct papers for each loan should be required.

3. Registers without the signature of either the Disbursing Officer or the Payee, or which have not been properly filled up as to the number of the half-year's interest paid, the loan, or amount of the principal sum against each Note, should be returned for amendment.

4. All the Interest Registers received by you during the month should, as soon as possible after its close, be transmitted to the Public Debt Office, Bank of Bengal, with Form B. Printed forms of Interest Register (Form A) should be kept at your office for distribution to Treasury Officers.

5. To facilitate reference, the Bank of Bengal will communicate directly with Disbursing Officers regarding *errors* in the 2nd, 3rd, and 5th columns of the Interest Registers, but omissions in the Register should be detected and attended to in your office.

Rules for the guidance of the District Treasury Officers.

Interest Registers.

6. All payments on account of interest on Government Securities will be entered in order of presentation of Notes in an original Register kept separately for *each loan*, and for *each month*.

7. This Register, duly authenticated by the signature of the Disbursing Officer, will be forwarded to the local Accountant General with the lists of payments; an office copy of the Register being retained for record.

8. The signature of Payees will be taken at the time of payment on the original Register and on the back of the Notes. Receipts for interest on separate pieces of paper, or on the office copy of the Register, are unnecessary.

9. In the preparation of Interest Registers, be careful to observe that all details, especially the numbers, amounts, and the numbers of the half-years or the periods for which interest is paid, are correctly filled in; due attention to this will save much needless correspondence.

10. There being six different classes of debentures described below, separate Registers of interest paid should be furnished for each class.

11. Subjoined is a list of the several existing loans—(*See Appendix.*)

Government Securities and their endorsements.

12. On presentation of a Government Security for the realization of interest due, you will see that it has been duly enfaced for the payment of interest

at your Treasury, and that advice of the same has been received and registered.* Interest should not be paid on a Government Security unless duly enfaced.

13. Interest on the Note having been thus made payable from your Treasury, you will next examine the endorsements on the Note; and should any of these have been made subsequent to the last payment of interest on the Note, you will afford every facility for the registration of the transfer of property in the Note involved in such endorsement, in the manner laid down in paragraphs 2, 3, and 4 of the Circular of the Accountant General, dated 26th January 1824, given in the margin.

Endorsements to be examined.

Registration of Transfers.

2. When a proprietor of a Promissory Note, wishing to have his transfer registered, shall appear before you, it will be necessary for you to ascertain that the individual is the person he represents himself to be, making such enquiries as you may deem requisite for the purpose.

3. Having registered the transfer, you will, on the back of the Promissory Note, immediately under the endorsement of the individual, sign your name at full length to the words "transfers registered."

4. You will be pleased to cause to be stuck up at your office a notice that the transfer of Promissory Notes will be registered by you on the personal application of the parties or their attorneys every day (Sundays and holidays excepted).

Register of Transfers

*Register of Transfers of Government Promissory Notes at*_____

No and Date of Promissory Notes.	Amount.	By whom endorsed	To whom endorsed	In the presence of the undermentioned Witnesses.	Date of Transfer.

14. This Register should be kept alphabetically (certain number of pages of it being set aside for each letter) in the form noted in the margin, and an entry should be made on the reverse of the Note, immediately under the endorsement to which it refers, to the following effect:—

"Transfer registered before me."

A. B.,
Collector.

15. Whenever any endorsement to sell a Note has been made for the proprietor by his attorney, you will call for the Power of Attorney under which it has been made, and carefully ascertain that it conveys in distinct terms the authority to *sell*, and that it has in it that word, or its equivalent in the vernacular, when, in addition to the entry in the Register of Transfer already required, you will make an entry in a Register, to be also kept alphabetically, in the form given in the margin, of the Power of Attorney under

Registration of Powers of Attorney, &c.

Register of Powers of Attorney, Probates, Certificates, &c.

No of Register	Date of Document.	By whom granted.	To whom granted.	Description	Date of Registry.
N. B.—The entries under each letter should have a separate series of numbers.					

These names to be entered alphabetically.

* See Circular No 136, dated 22nd June 1868, prescribing a form for this Register

which the sale has been made, and a second entry on the back of the Note in the following terms :—

Certification of Registry of Powers of Attorney.

Special Power No. _____ *of* _____

"Certified that I have seen the Power of Attorney under which this endorsement has been made, and that I consider it sufficient for the purpose."

A. B.,
Collector, &c.

16. In like manner, when interest is sought to be drawn on a Note for the proprietor by his attorney, you will call for his Power of Attorney and will enter it in the Register, and on the reverse of the Note immediately under the receipt for such interest, in this form—"Interest, Power No._____ of_____."

Registry to be entered on back of Notes.

17. When a sale is sought to be effected, or interest to be drawn on any Promissory Note, by the heir, executor, or administrator of a deceased proprietor, you will, in the case of that class of persons not usually designated British subjects, call for a Certificate under Act XXVII of 1860, and in the case of British subjects, of Probate or Letters of Administration from a Court of competent jurisdiction within whose limits and jurisdiction the deceased's estate is situated; and will register such Certificate, Probate, or Letters of Administration, and enter them on the reverse of the Note immediately under the endorsement, to the validity of which they are to testify, in the form laid down in paragraph 10 of this Circular for the registry of Powers of Attorney, changing only the words "Power of Attorney" to "Certificate under Act XXVII of 1860," or Probate as the case may be, care being taken that a Certificate to realize interest only is not admitted in support of a transfer endorsement.

Certificates under Act XXVII of 1860.

18. Your special attention is requested to Clause 8 of Act XXVII of 1860, under which the Government Securities on which Certificate-holders are empowered to receive interest, or which they are empowered to negotiate, must be described in the Certificate.

19. No Power of Attorney to sell or for the realization of interest on Government Securities, or Letters of Administration or Certificates under Act XXVII of 1860, will be registered by you unless duly stamped. Subjoined is a scale of the stamps required by law—

		Rs.	A.	P.
1.	General Powers for Sale or Interest	4	0	0
2.	Powers for one Act and where the sum is not more than Rs 500	1	0	0
3.	Certificates of Administration under Act XXVII of 1860, or XL of 1858, if the property does not exceed Rs. 500	5	0	0
	If it is above Rs 500, but below Rs. 1,000	10	0	0
	And for every additional Rs 1,000	5	0	0
4.	Probates or Letters of Administration	8	0	0
5.	Marriage or Burial Certificates	0	8	0
6.	Copies of Powers of Attorney	0	8	0

20. Under ordinary circumstances, and unless the right is openly and expressly disputed, property in Promissory Notes, standing or endorsed into the names of more than one proprietor, lapses to the survivor or survivors; but in all cases in which a joint proprietor of a Note is stated to have deceased, proof of decease, either in the shape of a solemn affidavit or affirmation, made by respectable and uninterested parties, of the knowledge of such decease, before a Justice of the Peace or other Judicial Officer, or of a Burial Certificate, copied from the usual Registers and attested by the proper Authority, or of some such satisfactory nature, should be required to be produced, and when produced, should be registered, and an entry made on the Note in the following form below the signatures of the survivors :—

Property rests with survivor.

Proof of death necessary.

"Proof of death of_____registered No._____of_____"

A. B.,
Collector, &c.

The first blank being filled up by the name of the person deceased, the next by the No. of the Register kept in the office of such documents, in the form given in paragraph 5, and the third by the letter under which the entry has been made.

21. When Promissory Notes stand, or are endorsed into the name of any European female unmarried, the property of such Notes used to pass on marriage (unless there is proof of any settlement to the contrary) to the husband, and the husband can, on production of the usual Marriage Certificate (such Certificate being a true extract from the Marriage Register, attested by the proper Authority) and bearing a date prior to 1st January 1866, draw interest upon, or otherwise negotiate, Promissory Notes, the property of his wife before her marriage with him. In these cases the proof of marriage should be registered and an entry made on the back of the Note underneath the husband's signature in the following form :—

Married women.

"Certificate of marriage of_____to_____on the_____186
Registered No._____of_____"

A. B.,
Collector, &c.

The blanks being filled up with the names of wife and husband, date of the marriage, and the No. of the Register, in the form given in paragraph 10.

22. But in cases of marriages contracted on or after 1st January 1866, the wife, under Section 4 of the Indian Succession Act X of 1865, has the power to draw interest on or to sell Government Securities in her own name without her husband's consent.

"No person shall, by marriage, acquire any interest in the property of the person he or she marries, nor become incapable of doing any act in respect of his or her own property, which he or she could have done if unmarried."

23. All Powers of Attorney, Certificates of Act XXVII of 1860, Probates or Letters of Administration, proofs of death and marriage, and other documents connected with the transfer, &c., of Promissory Notes, when duly registered, will be endorsed in the following form :—

Registered Powers, &c, to be endorsed.

Form of endorsement on document.

"Registered No._____of_____"

ZILLAH } A. B.,
186 . } *Collector, &c.*

The blanks being filled up with the No. of the Register, the name of the Zillah, and the date of Registry. The letter under which each document is to be registered will be the surname of the grantor of the document in the case of a Power of Attorney, and with respect to estates, in that of the name of the deceased : in cases of Certificates of death or marriage, in the names of the persons whom they may respectively affect, and in the Register of Transfers in the name of the endorsee.

24. Every erasure of an endorsement should be accompanied by an explanation in writing, to be produced by the proprietor of the Note at the time of its presentation at the Collector's Office, and every cancellation of an endorsement would be made under the signature of the proprietor of the Note for the time being.

Erasures in endorsements.

25. Attention is required to the following Rules with reference to Powers of Attorney :—

Rules regarding Powers.

26. Powers in favor of a house of business, without specifying the individual members at the time composing the house, are inadmissible.

Powers to a Firm.

27. Powers, not in favor of A. and B, "jointly and severally," require that both A. and B. should sign in any transactions done in virtue of such Powers.

Powers, joint.

28. General Powers, *i. e.*, Powers relating to all Notes standing in the name of the grantor, are not supposed to apply to Promissory Notes in which the grantor is interested jointly with others, unless they contain a special clause to the effect, or specification of the Notes.

General Powers.

29. Endorsements, whether for sale or for the receipt of interest on Government Securities made by Native females, must be attested by the signatures of two respectable witnesses, who should appear before the Treasury

Officer to testify to the correctness of the endorsements. Such Officer should attest the examination in the following form :—

" Examined before me."

A. B.,

Collector.

30. No interest should be paid without the receipt of the proprietor or that of his agent on the Note to the following effect :—

" Received ——————half year's interest from——————to——————
Rs.——————"

Y. Z.

And underneath this receipt the Disbursing Officer should write as follows :—

" Paid——————" 186 .

A. B.,

Collector.

The blanks in the first form will be filled up by the number of the half year's interest due (*vide* Table annexed), the dates from which and to which such interest is due, and the amount in Government Rupees or in Sicca Rupees converted into Government Rupees.

31. The signature of a proprietor or of an agent, whether for interest or sale, given on paper pasted to a Government Security, is inadmissible; the signature must be entered on the back of the *Security itself*; the only exception allowed is in the case of an allonge attached by the Public Debt Office (*vide* Section 46) to a Promissory Note.

32. Before the first payment of interest is made on a renewed Government Security, attention should be directed to the Certificate of the last payment of interest made on the old Note which is entered on the back of the new Note in the following form, and authenticated by the initials of the Superintendent of the Public Debt Office :—

" Interest for the——half or up to——paid on this Note."

A. B.,

Superintendent.

33. A similar Certificate is required before payment of interest is made on a Note, on which interest has before been paid from another Treasury; such certification will be the Collector's guide as to the period from which interest is payable on the Note; and in the event of such Certificate having been omitted, the Note must be returned to the Public Debt Office to have the omission supplied.

34. The rate of *batta* on Sicca Rupee Notes will be calculated at Rs. 6-10-8 per cent. in all Treasuries in Bengal, Behar, and Orissa, and Rs. 4-8

per cent. in all Treasuries in the North-West and the Punjab, and Rs. 6-8 per cent. in all Treasuries in Madras and Bombay.

35. On the presentation of Notes for transmission for renewal, the proprietor should be required to receipt them in the following form :—

" Received a renewed Note in lieu of this in my name."

A. B.

And when despatching the Notes to the Public Debt Office, care should be taken that the due registry in your office of all documents connected with transactions entered on the back of the Notes is correctly certified to by you against each transaction.

36. In the receipt for renewal, the name of the payee of the new Note should be correctly and legibly written.

37. In the case of Notes required in favor of a European female, her condition in life (unmarried, married, or widow) should be stated.

In the cases of married women whose marriages were solemnized before 1st January 1866, the consent of the husband should be obtained and duly certified on the Notes by the Treasury Officer.

38. A renewal favoring an office holder, except in the case of Government Security Deposits for the fulfilment of contracts, &c., is inadmissible, the name of the person in whose favor the renewed Note is required must be supplied.

39. But in the case of Government aided institutions, the application for renewal should, under orders of Government, favor the Collector of the district.

40. A fee of one Rupee is leviable on the renewal of every Promissory Note, which should be transmitted by a non-transferable receipt favoring the Bank of Bengal with the Note when sent for renewal.

Fees.

Postage Stamps are not received.

The cancellation of coupons attached to a Note in view to re-issue of the Note without coupons involves a fee of Rupees 5.

41. Notes of the same loan, on which interest has been paid up to the same date, may be consolidated or sub-divided at the option of the proprietors, and every Note so to be consolidated or sub-divided should be endorsed by the proprietor in one of the following forms :—

Consolidation of Notes of the same loan.

" Received in lieu of the within a new Note for Rs._____by consolidation with Promissory Note No. _____ _" (mentioning the numbers and amounts of the other Notes desired to be consolidated with it).

Or —" Received two (or more) Notes in lieu of the within for Rs._____ respectively."

The usual fee of one Rupee is leviable upon each *new* Note issued in consolidation or sub-division.

42. Debentures repayable on different dates or at different Treasuries cannot be consolidated; thus a debenture repayable at Madras in 1872 cannot be consolidated with one repayable at Calcutta in the same year, nor can one repayable in 1872 be consolidated with one repayable in 1877.

43. Under every endorsement in a Native language, should be written full and literal translation in English of such endorsement.

Native endorsements to be translated.

44. No document in any Native character will be received by the Public Debt Office unless accompanied by a translation in English authenticated by a responsible Officer.

45. Crossed receipts being inadmissible on the backs of Government Securities with reference to the subjoined Notice, care should be taken that every entry on the backs of Government Securities is made to take up as little space as possible.

NOTIFICATION.

Whereas much inconvenience and difficulty is experienced in the Loan and Interest Departments of this office in tracing endorsements and receipts for interest written across the reverse of Government Promissory Notes presented for renewal or interest, notice is hereby given, with the sanction of Government, that in future cross receipts for interest will not be accepted, or further interest paid upon any Note the reverse of which is filled up. The holders of Notes so filled up can obtain new Notes on application to the Loan Office and on payment of the usual fees.

LOAN DEPARTMENT,
The 18th February 1865.

R. P. HARRISON,
Acct. Genl. to the Govt. of India.

46. Notes the property of minors or belonging to an estate, in which the Certificate of Administration is limited to the realization of the interest, and the backs of which are filled up, should be sent with an application to the Public Debt Office for allonges to be attached. In no case is an allonge to be attached by a Treasury Officer.

47. When a Promissory Note is said to have been lost, and the alleged proprietor is desirous of applying for the issue of a duplicate, he should be directed to advertise the loss of the Note, without delay, in three successive issues of the *Gazette of India*, and also in the local *Government Gazette*. He should further address the Secretary and Treasurer, Bank of Bengal, on the subject, fully detailing the circumstances attending the loss of the Note, and the

Lost Notes.

dates and pages of the *Gazette of India* in which his notice appeared, at the same time furnishing any proof he may possess of the Note having been his property.

Conversion of Notes from the Sicca to the Government Rupee denomination and consolidation of Notes of different loans.

48. Proprietors of Notes of the Sicca Rupee Loans desirous of converting them into the Government Rupee Loan of 1865, or proprietors who may wish to consolidate their several 4 per cent. Loan Notes into the above Loan, may effect the same through a duly appointed Agent at Calcutta; *vide* paragraph 7 of the annexed Government Notification in the Financial Department, No. 44, dated 10th January 1867.

49. All communications on matters of detail relating to the subject of this Circular should be addressed to

THE SECRETARY AND TREASURER, BANK OF BENGAL,
Public Debt Office.

Calculation of interest.

50 Interest will be calculated according to the following Rules sanctioned by the Government of India in the Financial Department on the 11th of May 1854:—

I.—Interest to be paid by the month; each month to be taken as one-twelfth of a year and to consist of thirty days or parts.

II.—In cases where it may be necessary to calculate interest on the fractional parts of a month of thirty-one days, the extra day is to be struck out.

Fractional interest

III.—Application of above rule to present four per cent. Loan of 1854-55 on which the half-yearly interest falls due on the 31st December and 30th June of each year.

IV.—A person subscribing on the 27th October would be entitled to anticipation interest from 27th October to 30th December, for two months and three days; thus—

V.—From 27th October to 26th December, two months or two-twelfths of a year.

VI.—From 27th to 30th December, three days or three-thirtieths of one-twelfth.

Example.

VII.—A person subscribing to the Loan on the 29th of December would be entitled to only one day's anticipation interest; on the 30th he would not be entitled to any.

Example

VIII.—A person subscribing to the three and a half per cent. Loan on any day in that month previous to the 28th February 1854, is entitled to interest from the day of subscription to the 27th February, both days inclusive, and for each day he will receive one-thirtieth of one-twelfth; thus, if

he subscribes on the 3rd February he will receive twenty-five-thirtieths, and if on the 1st February twenty-seven-thirtieths of a month's interest.

Register of Notes of the 5th 4 per cent. of 1842-43, dated 1st February 1843, interest on which is payable at——

Number of the Note.	Amount.	Number and Date of Letter authorizing payment of Interest	REMARKS.
			Here should be entered particulars of Letters, cancelling payment of interest on any Notes.

51. The Register of Notes the interest on which is payable from your Treasury, prescribed by Circular Order No. 422 of 8th October 1831, and adverted to in paragraph 7 of this Circular, should be prepared from the advices received from the Bank of Bengal and kept in the above form; a separate Register being kept for the Notes of each Loan.

¼	Loan of	1824-25					
¾	,,	1828-29					
¾	,,	1832-33	...	...	Dated	1st May	1832
¼	,,	1835-36	.	...	,,	31st March	1836
¼	,,	1842 43	.	...	,,	1st February	1843
¼	,,	1854-55	.. ...	.	,,	30th June	1854
¼	,,	1865	...		,,	1st May	1865
Public Works Loan of			1854-55	...	,,	12th March	1855
New 5 per cent.		,,	1856-57	...	,,	28th February	1857
5½	,,	,,	1859-60	...	,,	31st May	1859
3½	,,	,,	1853-54	...	,,	28th February	1854
4½	,,	,,	1856-57		,,	28th ,,	1857
5 per cent. two years Debenture repayable					,,	3rd January	1869
,,	three	,,	,,	,,	,,	3rd ,,	1870
,,	five	,,	,,	,,	,,	1st June	1872
,,	ten	,,	,,	,,	,,	1st ,,	1877
,,	fifteen	,,	,,	,,	,,	1st ,,	1882

TABLE showing the Designation of the several Half-yearly Pay same fall due, from

½ Years.	3-4 of 1832-33. 1st May 1832. Due dates.	½ Years.	4-4 of 1835-36. 31st March 1836. Due dates.	½ Years.	5-4 of 1842-43. 1st Feb. 1843. Due dates.	½ Years.	6-4 of 1854-55. 30th June 1854. Due dates.	½ Years.	5 per cent. P. W. Loan of 1854-55. 12th March 1855. Due dates.	½ Years.
1864 ...	1st May	64	31st March	56	1st Feb.	42	30th June	20	31st March	18
„	1st Nov.	65	30th Sept.	57	1st August	43	31st Dec.	21	30th Sept.	19
1865 ...	1st May	66	31st March	58	1st Feb.	44	30th June	22	31st March	20
„	1st Nov.	67	30th Sept.	59	1st August	45	31st Dec.	23	30th Sept.	21
1866 ...	1st May	68	31st March	60	1st Feb.	46	30th June	24	31st March	22
„	1st Nov.	69	30th Sept.	61	1st August	47	31st Dec.	25	30th Sept.	23
1867 ...	1st May	70	31st March	62	1st Feb.	48	30th June	26	31st March	24
„	1st Nov.	71	30th Sept.	63	1st August	49	31st Dec.	27	30th Sept.	25
1868 ...	1st May	72	31st March	64	1st Feb.	50	30th June	28	31st March	26
„	1st Nov.	73	30th Sept.	65	1st August	51	31st Dec.	29	30th Sept.	27
1869 ..	1st May	74	31st March	66	1st Feb.	52	30th June	30	31st March	28
„	1st Nov.	75	30th Sept.	67	1st August	53	31st Dec.	31	30th Sept.	29
1870 ...	1st May	76	31st March	68	1st Feb.	54	30th June	32	31st March	30
„	1st Nov.	77	30th Sept.	69	1st August	55	31st Dec.	33	30th Sept.	31
1871 ...	1st May	78	31st March	70	1st Feb.	56	30th June	34	31st March	32
„	1st Nov.	79	30th Sept.	71	1st August	57	31st Dec.	35	30th Sept.	33
1872 ...	1st May	80	31st March	72	1st Feb.	58	30th June	36	31st March	34
„	1st Nov.	81	30th Sept.	73	1st August	59	31st Dec.	37	30th Sept.	35
1873 ...	1st May	82	31st March	74	1st Feb.	60	30th June	38	31st March	36
„	1st Nov.	83	30th Sept.	75	1st August	61	31st Dec.	39	30th Sept.	37

ments of Interest on the respective Loans, and the dates on which the the year 1864.

New 5 per cent. Loan of 1856-57.		5½ of 1859-60.		3½ of 1853-54.		4½ of 1856-57.		Stock Receipts.		7-4.	
28th Feb. 1857.		31st May 1859.		28th Feb. 1854.		28th Feb. 1857		22nd April 1854.		1st May 1865.	
Due dates.	½ Years.	Due dates.	½ Years.	Due dates.	½ Years.	Due dates.	½ Years.	Due dates.	½ Years.	Due dates.	½ Years.
28th Feb.	14	31st May	10	28th Feb.	20	28th Feb	14	22nd April	20		
31st Aug.	15	30th Nov	11	31st Aug.	21	31st Aug.	15	22nd Oct.	21		
28th Feb.	16	31st May	12	28th Feb.	22	28th Feb.	16	22nd April	22		
31st Aug.	17	30th Nov.	13	31st Aug.	23	31st Aug.	17	22nd Oct.	23	1st Nov.	1
28th Feb.	18	31st May	14	28th Feb.	24	28th Feb.	18	22nd April	24	1st May	2
31st Aug.	19	30th Nov.	15	31st Aug.	25	31st Aug.	19	22nd Oct.	25	1st Nov.	3
28th Feb.	20	31st May	16	28th Feb.	26	28th Feb.	20	22nd April	26	1st May	4
31st Aug.	21	30th Nov.	17	31st Aug.	27	31st Aug.	21	22nd Oct.	27	1st Nov.	5
28th Feb.	22	31st May	18	28th Feb.	28	28th Feb.	22	22nd April	28	1st May	6
31st Aug.	23	30th Nov.	19	31st Aug	29	31st Aug.	23	22nd Oct.	29	1st Nov.	7
28th Feb.	24	31st May	20	28th Feb	30	28th Feb.	24	22nd April	30	1st May	8
31st Aug.	25	30th Nov.	21	31st Aug.	31	31st Aug	25	22nd Oct.	31	1st Nov.	9
28th Feb.	26	31st May	22	28th Feb.	32	28th Feb	26	22nd April	32	1st May	10
31st Aug.	27	30th Nov.	23	31st Aug.	33	31st Aug	27	22nd Oct.	33	1st Nov.	11
28th Feb.	28	31st May	24	28th Feb.	34	28th Feb.	28	22nd April	34	1st May	12
31st Aug.	29	30th Nov.	25	31st Aug.	35	31st Aug.	29	22nd Oct.	35	1st Nov.	13
28th Feb.	30	31st May	26	28th Feb.	36	28th Feb.	30	22nd April	36	1st May	14
31st Aug.	31	30th Nov.	27	31st Aug.	37	31st Aug	31	22nd Oct.	37	1st Nov.	15
28th Feb.	32	31st May	28	28th Feb.	38	28th Feb	32	22nd April	38	1st May	16
31st Aug	33	30th Nov.	29	31st Aug.	39	31st Aug.	33	22nd Oct.	39	1st Nov.	17

NOTICE.

With a view to extend to the holders in India of Government Promissory Notes, the advantages enjoyed in London of having their property registered in the form of a Book Debt, notice is hereby given that on and after 1st February 1867, it will be optional on the part of the holders of Government Promissory Notes of the various Loans to register them at the Bank in Book Debt Account and receive Stock Certificates.

Stock so registered may, on the application of the proprietor, be sold or transferred in whole or in part, or be re-converted into the ordinary Promissory Notes of this Government in sums of Rs. 500 and upwards in even hundreds of Rupees.

Promissory Notes intended for conversion into Book Debts must be surrendered along with written application, forms of which will always be available at the Bank.

Holders of Notes of the various 4 per cent. Loans, who may be desirous of registering them at the Bank in Book Debt Account, will receive, in exchange for the consolidated amount of such Notes, a Stock Certificate not transferable by endorsement of the 4 per cent. Loan of 1st May 1865.

Accrued interest to the date of registry, as well as anticipation interest on the registered stock to the close of the half-year then current, will be paid before issue of the Certificate.

On Notes of the Sicca Loans fractional parts under one hundred Rupees will, as at present, be either paid in cash by the Bank or be made up to even hundreds on payment of the difference by the holders.

Government Promissory Notes of the various 4 per cent. Loans may also be consolidated at the option of the holders into Notes of a corresponding amount in the 4 per cent. Transfer Loan of the 1st May 1865.

Holders of Book Debt Certificates wishing to re-convert the whole or any portion of the sums they represent, into Promissory Notes of the relative Loans, may do so by tendering them to the Bank endorsed thus—

Received in lieu of this Stock Certificate Government Promissory Notes of Rs.————each in the————per cent. Loan (together with a new Stock Certificate for the balance amounting to Rs.————).

All sales or transfers of Government Stock registered in the Book Debt Account must be made in even hundreds of Rupees from 500

upwards and by transfer to be executed in the Books of the Bank by the registered holder or his duly constituted Attorney. Such transfer is exempt from Stamp Duty.

When the transfer has been duly executed and the original Certificate lodged at the Bank, the transferree will be entitled to and receive a new Certificate.

In cases where only a portion of the Stock is transferred, such portion so conveyed will be noted on the back of the original Certificate, and the purchaser will receive a Certificate for an amount corresponding to the portion transferred.

In order to obviate the necessity of enfacing Government Promissory Notes for payment of interest in London, and to lessen the risk and inconvenience attending their transmission by post, holders of registered Stock who may be desirous of transferring the whole or any portion of the amount to England with a view to sale, payment of interest there, or of being held continuously as an investment, will, on application, obtain from the Bank a non-transferable Certificate in duplicate, on production of which at the Bank of England the amount of Stock so advised and certified will be registered in name of the payee and a Certificate issued for the same.

As no enfacement or renewal fees will be levied, each non-transferable Certificate issued by the Bank of Bengal will be chargeable as under, *viz.*, one Rupee for sums not exceeding Rupees five thousand, two Rupees on sums not exceeding Rupees ten thousand, and an additional Rupee for every sum of Rupees five thousand above that amount.

N. B.—PRESENT CHARGE ON EACH NOTE.

Re. 1 *for enfacement—Re.* 1 *for renewal*—Rs. 2 on each Note, and only renewed clean Notes, as a rule, are sent to England.

Forms of Transfer, special Powers of Attorney for effecting sales or purchases, will always be available at the Bank on payment of a trifling fee.

E. H. LUSHINGTON,
Secy. to Govt. of India.

Circular No. 121, dated 16th March 1868.*

Fines by Judicial Officers under the Stamp and Abkaree Laws, to be under Law and Justice.

Under orders from the Comptroller General of Accounts, I have the honor to request that you will credit from 1868-69, under Law and Justice, along with other Judicial fines, all fines

* See Circular No. 23, dated 16th June 1865.

and penalties imposed by Judicial Officers under the Abkaree and Stamp Acts.

Care should be taken to exclude all such fines and penalties from your Register of Stamp Revenue.

HUGH SANDEMAN.

Circular No. 122, dated 18th March 1868.

Purchase and Registration Fees of publications under Act XXV of 1867.

I have the honor to request that you will be good enough to pay, on presentation by Sub-Registrars of Assurances in your district, such sums as they may require for the purchase of Publications under Sections 9 and 10 of Act XXV of 1867 within a limit of Rs. 200 in each case.

Appendix XXI.

2 A special form of bill, as per specimen attached, has been prescribed of such payments and should invariably be used; and you will be careful to see that the foot-note showing the progressive expenditure from the sanctioned allowance is duly filled in.

3. The final adjustment of this expenditure will be effected through the Registrar General of Assurances in communication with this office.

4. Fees realized by Sub-Registrars under the above Act will be paid into the Treasury by those Officers, and should be credited in your Cash Book and Cash Account, either as " Fees for the Registration of Copyrights under Section 18, Act XXV of 1867," or as " Fees for copying and inspecting declarations under Section 6 of Act XXV of 1867."

HUGH SANDEMAN.

Circular No. 123, dated 26th March 1868.

Superseded by Circular No. 149, dated 19th January 1869.

Circular No. 124, dated 16th April 1868.

Cash for bills of Survey Officers at a distance from the Treasury to be accompanied by a Chalan.

I have the honor to request that you will, when cashing bills for Survey Officers and others at a distance from your Treasury, furnish a Chalan explaining the amount of Cash and Transfer

Receipts (if any) issued and any deductions or alterations that may be made in the bills presented.

The Chalan should be in Biglot form, as it is important that the guard or messenger who receives the money should ascertain that the amount stated agrees with the actual cash or drafts delivered to him, and when the person is unable to read, the Treasury Officer should himself explain to him the amount entered on the Chalan.

The following form is recommended:—

Bill presented for	Salary, &c.	... ...	000
Ditto	Contingencies	.. .	000
Ditto	Sundries	... . .	000
		Total ..	000
Paid in Cash	. ...	000	
Ditto Drafts	.. ...	000	
			000
	* Deductions (if any)	...	

* [Explanation]

Treasury Officer.

Signature of Guard or Messenger }

HUGH SANDEMAN.

Circular No. 125, dated 16th April 1868.

Age of Uncovenanted Servants to be noted when first appointed on the Pay Lists.

I have the honor to forward, for your information, the annexed extract, para. 2, of a Resolution of the Government of India, in the Financial Department, No. 2076, dated 13th April 1865, and to request that in future Pay Abstracts of your office in which pay may for the first time be drawn for Uncovenanted Servants on salaries exceeding 10 Rupees per month, their age on their first admission into the service of Government may invariably be noted.

Extract para. 2 of a Resolution of the Government of India, in the Financial Department, No. 2076, dated 13th April 1865.

With regard to the enquiry whether any record should be kept of the age of Uncovenanted Servants (European, East Indian, and Native), the Governor General in Council observes that it should be kept in the Leave Registers in the Civil Pay Master's Office from information furnished by Heads of Offices, who should be careful to note in the Pay Abstract, in which pay may for the first time be drawn for an Uncovenanted Officer eligible to pension, his age on his first admission into the Service.

2. I have further to request that you will forward to me, at your earliest convenience, a list of all such Uncovenanted Servants, who have been employed in your Office Establishment since the 1st May 1865 to end of last month, with their respective ages on joining the Government Service.

HUGH SANDEMAN.

Circular No. 126, dated 16th April 1868.

Travelling allowance bills of Trigonometrical and Topographical Surveys to be paid like salary bills

In modification of my Circular No. 103, dated 13th September last, I have the honor to inform you, under instructions from the Comptroller General of Accounts, that the Officers of the Trigonometrical and Topographical Survey Departments are allowed to draw their mileage and travelling allowances from the Treasury on presentation of bills in the same way as they draw their salaries and establishment charges, instead of obtaining the money on cheques as at present.

HUGH SANDEMAN.

Circular No. 127, dated 16th April 1868.

Conveyance charges of Copper Coins to be drawn in a separate bill

I have the honor to request, under instructions from the Comptroller General of Accounts, that you will be good enough in future to draw charges for the remittance of Copper Coin from one Treasury to another distinctly and in a separate bill in Form No. 156, which may be obtained on indent from the Superintendent of Stationery.

HUGH SANDEMAN.

Circular No. 128, dated 25th April 1868.

District Superintendents of Police may keep their cash for safe custody at the Treasury

I have the honor to request, under instructions from the Government of Bengal, that you will be good enough to receive for safe custody in your Treasury any sums that may be forwarded to you for the purpose by the District Superintendent of Police, put up in a sealed bag and accompanied by a *beechuck* or slip, stating the contents, under the signature of the District Superintendent.

2. The seals of the bag should be carefully examined by the Treasury Officer, and the bag should at once be placed under double lock and key in the presence of the Treasurer and of the Police Officer who conveys it to the Treasury.

3. A receipt may be granted, if desired, for "a bag said to contain" the amount specified in the slip, and the bag should, on application, be delivered out of the Treasury in the presence of the Treasurer and the Officer deputed to receive it, who should be required to acknowledge its return on the reverse of the receipt originally granted for it, which should be surrendered.

4. Money received and returned under this procedure will not, of course, be entered in the books of the Treasury or in the accounts rendered to this office.

5. The Government desire, however, that this course shall be followed in those cases only in which the amount remaining in the hands of the District Superintendent on account of undistributed pay, and in exceptional cases on account of undisbursed contingent money, is too large to allow of his providing personally for its safe custody.

6. It is not intended in any way to interfere with the operation of the Circulars of this office under which only money actually required for immediate disbursement should be drawn from the Treasury by Departmental Officers; and you will, therefore, be good enough to bring specially to notice any cases in which the procedure herein prescribed is too frequently resorted to by the District Superintendent of Police, either by the withdrawal of needlessly large amounts from the Treasury in the first instance, or the deposit of small sums for the safety of which he can himself provide without risk or inconvenience.

HUGH SANDEMAN.

Circular No. 129, dated 20th April 1868.

Police Clothing Fund.

I have the honor to inform you that the Government have authorized the formation of a "*Police Clothing Fund,*" to be made up of the fixed Government clothing allowance and such further contributions towards the cost of their clothing as may be realized from Policemen by District Superintendents acting under departmental instructions.

2. These contributions will ordinarily be deducted from the pay of the Force in the Monthly Establishment Lists, and you will

continue in such cases to charge only the net amounts of the bills without recording the deductions in your Accounts. When cash is remitted to the Treasury to be credited to the "Police Clothing Fund," it should be distinctly entered as a receipt of the fund in the body of the Cash Book and Cash Account now Local Fund Register and Schedule.

3. Payments on account of the "Police Clothing Fund" may be made from the Treasury on bills drawn by the District Superintendent, which should be submitted in support of the charges to this office.

4. The expenditure will be finally admitted on bills countersigned by Deputy Inspectors General.

HUGH SANDEMAN.

Circular No. 130, dated 27th April 1868.

3 per cent on collections from Government Estates for the improvement of the Estates.

In supersession of this Office Circular No. 77, dated 16th July 1863 (Old Series), I have the honor to request, at the instance of the Board of Revenue, that the rate of 3 per cent. which is levied on the collections from Government Estates, and credited to the "Fund for the improvement of Government Estates," may be realized in instalments in the course of the year as the collections are paid into the Treasury.

2. The full amount of the collections will be credited as heretofore as a Land Revenue Receipt, and at the same time 3 per cent. on the amount should be charged by transfer in the Cash Book and Lists of Payments (or in a separate Register and Schedule if the transactions are numerous), and credited in a lump sum to the "Fund for the improvement of Government Estates."

3. The voucher to be forwarded to this office will be an abstract showing the nature of the charge, but without details; and at the end of the month a consolidated bill for the total amount thus transferred will be prepared and submitted to the Commissioner for countersignature and transmission to this office.

4. Applications for expenditure from the "Fund for the improvement of Government Estates" should be made in the course of each year within the limit of the sums realized during the year

as no portion of the year's realizations will be available for expenditure after the close of the year, when the unexpended balance will be transferred to credit of the "Amalgamated District Roads' Fund."

HUGH SANDEMAN.

Circular No. 131, dated 27th April 1868.

Salt Reward Fund under Act VII (B C.) of 1864.

The Board of Revenue, under the authority vested in them by Section 40, Act VII (B. C.) of 1864, have decided that all fines and penalties for the infringement of the Salt Laws, which are levied by Magistrates under the Act cited, as well as the proceeds of all confiscations for the illicit manufacture of, or dealing in, Salt shall be formed into a fund for the payment of rewards to informers and seizing Officers in Salt cases.

2. I request the favor, therefore, of your crediting such realizations in future under a distinct heading, "Salt Reward Fund, under Act VII (B. C.) of 1864," to be opened in the Register and Schedule of Local Funds. Payments of rewards and of compensation money under Section 40 of the Act should also be charged to the fund in the Local Fund Register and Schedule.

3. The reward in each case may, if less than Rs. 20 in amount, be paid by you without reference to the Commissioner, on production of the formal proceedings of the Court which disposed of the case. But should the amount of the reward exceed Rs. 20, the sanction of the Commissioner should be obtained before payment.

4. A heading should be opened in the Collector's Plus and Minus Memo. for the record of the monthly transactions of the fund, with opening and closing balances in the usual manner.

HUGH SANDEMAN.

Circular No. 132, dated 29th April 1868.

Superseded by Circular No. 156, dated 2nd April 1869.

Circular No. 133, dated 30th May 1868.

Remittance of Fees to other districts for service of processes prohibited

I have the honor to request, at the instance of the Board of Revenue, that in modification of the practice enjoined at paragraph

22, page 201, of the Board's Rule, no remittances be made either in cash or postage stamps on account of Peons' Fees and Postage when processes issued by a District or Sub-divisional Court are forwarded for service through the Court of another district or sub-division.

It will be sufficient in such cases for the Court which issues the process to pay the necessary Fees into the Treasury of its own district, and in applying for the service of the process to certify that the payment has been made, such certificate being accepted as proof of payment by the Court addressed and service of the process being ordered accordingly.

I request the favor of your directing this course to be observed in all the Revenue Courts in your district, and prohibiting the issue of transfer receipts for remittances of this nature.

HUGH SANDEMAN.

Circular No. 134, dated 30th May 1868.

Discount on sale of Postage Stamps at one Anna per Rupee.

I have the honor to remind you, that the rate of discount at one Anna in the Rupee on the purchase of Postage Stamps should be allowed to such persons only as are required to sell Stamps by retail under paragraph 8 of the Rules for the custody, distribution, and sale of Postage Stamps, published in the *Gazette of India* of the 13th October 1866.

2. The term "Licensed Stamp Vendor" refers to vendors appointed under Section 38 of the Post Office Act of 1866 and not to vendors of Law Stamps. As yet no Officers except Post Masters have been appointed vendors of Postage Stamps under the above Section. These Officers only are entitled to a discount of one Anna, while all other vendors are to be restricted to the lower rate of half an Anna or two Pice in the Rupee.

HUGH SANDEMAN.

Circular No. 135, dated 15th June 1868.*

Travelling Allowance of Government Officers attending Sessions Courts to be debited to Law and Justice.

I have the honor to acquaint you that it has been decided by the Government of India, in the Financial Department, that when a

* See Circular No. 26, dated 24th July 1865.

Government Officer attends as a witness at a Criminal Court of Justice, reasonable expenses may be allowed him by the Judge without reference to the ordinary Travelling Allowance Rules affecting Government Servants, and are to be charged to the grant for "Law and Justice," and not to the department to which the Officer may belong.

2. Such charges will consequently appear for the future in the Contingent Bills of the Judge's Court.

HUGH SANDEMAN.

Circular No. 136, dated 22nd June 1868.

Register of Advices for payment of Interest on Government Promissory Notes at District Treasuries.

In continuation of my Circular No. 120, dated 16th March last, I have the honor to annex a specimen form in which the Advices of the enfacement of Government Promissory Notes for the payment of Interest at your Treasury may be registered. The form has been registered in the office of the Superintendent of Stationery as No. 160, and may be obtained on indent.

Appendix XXII.

HUGH SANDEMAN.

Circular No. 137, dated 17th July 1868.

Register and Schedule of Local Fund Receipts and Payments Appendices XXIII and XXIV

I have the honor to annex, for your information, specimen forms of Registers to be used for the record in your Treasury of Receipts and Payments on account of Local Funds, and to request, in modification of former instructions on the subject, that you will enter all Local Fund transactions in these Registers without reference to number, carrying the totals only of the Registers to the Cash Book daily.

Appendix XXIV.

2. An extract from the Register of Local Fund payments should be submitted to this office in the same form, with your bi-monthly Lists of Payments, but for Local Fund Receipts a Schedule should be submitted monthly with your Cash Account in the separate form annexed, showing only the total amount received on account of each fund in the course of the month.

3. The forms have been registered in the office of the Superintendent of Stationery as Nos. 161, 162 and 163, and may

be obtained on indent; but for present use 25 copies of each Register and 6 copies of the Schedule of Local Fund Receipts are now forwarded to you.

4. The Plus and Minus Memo., submitted by yourself and other Departmental Officers, will henceforward include only the cash transactions of Local Funds, showing, as before, the sums received and paid during the month with opening and closing balances. These particulars will also be required regarding the Deposit Account of each department, but they should be entered in manuscript at foot of the Monthly Extract Register of Deposit Receipts, while the Plus and Minus Memo. of Stamps, Opium, &c., will appear at foot of the Monthly Treasury Account, and should also be entered by you in manuscript until your present stock of account forms is exhausted. The form of account has been altered to include these particulars in future.

HUGH SANDEMAN.

Circular No. 138, dated 17th July 1868.*

Last Pay Certificates of Officers taking leave in India Appendix XXVI.

I have the honor, with reference to Section XXVIII of the Covenanted Leave Rules, to annex a form of last Pay Certificate to be issued by you to any Officers taking leave of absence from your district, and wishing to draw their pay in India.

2. Under the terms of my Circular No. 37, you are requested, when issuing such Certificates, to pay salary up to the close of the expired month only, and not up to date of relinquishing office or the broken period of a month.

3. In the event of an Officer on leave proceeding to another presidency or province, it will be necessary to forward his Certificate to this office for countersignature under the provisions of my Circular No. 119.

HUGH SANDEMAN.

Circular No. 139, dated 27th July 1868.

Separate Pass Book for receipts of Executive Engineers

The Government of India, in the Financial Department, have directed the discontinuance of the practice of giving separate

* See Circulars Nos. 7, 24, 31 and 119.

receipts for every cash remittance made to a Civil Treasury by Executive Engineers.

2. The Executive Engineer will in future keep a book (distinct from the Pass Book of his separate drawing account), in which he will enter all his remittances of cash to the Treasury, and which he will forward with each cash remittance, in order that it may be receipted by the Accountant and Treasurer when the remittance is under Rs. 500, and by Accountant and Treasury Officer when it exceeds that sum.

3. At the end of each month a consolidated receipt for the entire amount paid into the Treasury during the month will be prepared by the Executive Engineer and sent with the Remittance Book to the Treasury Officer, who, after verifying the entries in the book, will sign both the book and the consolidated receipt and return them to the Executive Engineer, who will retain the book, while he will attach the consolidated receipt to his accounts as a voucher.

4. I request the favor of your giving effect to these instructions from the 1st Proximo.

HUGH SANDEMAN.

Circular No. 140, dated 4th August 1868.

Payments to British Regiments of Cavalry and Infantry when transferred from one Presidency to another.

With reference to the Rules for regulating the issue of cash to Pay Masters of British Regiments at paras. 150 to 159 of the revised Bill Rules, I have the honor to intimate, under instructions from the Comptroller General of Accounts, that when Regiments of British Cavalry and Infantry are transferred or on the march from one Presidency to another, the Commanding Officers will send their estimates of expenditure to the Treasuries to which they are likely to be nearest on the 1st of the month; and that Officers in charge of Treasuries are required to cash the first Monthly Cheques and issue Remittance Transfers for the subsequent payments on Treasuries of Stations where the Regiment are expected to be on the 10th and 25th of the month.

HUGH SANDEMAN.

Circular No. 141, dated 12th August 1868.*

Payments for less than Rs 50 on account of Military Department to be Civil charges

I have the honor to intimate that it has been determined by the Comptroller General of Accounts, in communication with the Controller General of Military Expenditure, that charges incurred in the Civil on account of the Military Department, other than recurring charges, such as rents, pensions, &c., should, when less than Rs. 50 in amount in each case, be dealt with as charges of the Civil Department. I request the favor, therefore, of your excluding such payments from your schedule of Military payments and dealing with them like ordinary Civil charges.

You will be careful to observe, however, that pensions, rents sepoy's furlough pay, and all recurring expenditure, should continue to be treated as Military charges and included in the Schedule of Military payments.

HUGH SANDEMAN.

Circular No. 142, dated 21st August 1868.

Barabanki substituted for Durriabad in Oude.

With reference to the first foot-note at page 59, Appendix W of the revised edition of the Rules for regulating Bills of Exchange, &c., I have the honor to inform you that the Treasury at Durriabad, now called Barabanki, has been re-opened from the 1st Instant, under orders of the Chief Commissioner of Oudh, and that bills may be negociated on it.

2. The new name should be substituted for "Durriabad" in Appendix W.

HUGH SANDEMAN.

Circular No. 143, dated 29th August 1868.

Cost of Municipal Police how to be recovered

It has been decided that the wages of Policemen employed within the limits of Municipalities under Act III (B. C.) of 1864 or of Chowkeedaree Unions under Act XX of 1856 shall be drawn from the Treasury by the District Superintendent of Police on the same date and in the same manner as he draws the pay of the rest

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* See paras. 20 to 22 of Circular No. 30, dated 2nd September 1865, and Circular No. 87, dated 18th April 1867.

of the Police, and that the amount of the *actual* monthly cost of such Municipal or Chowkeedaree Police shall be recovered by the Collector month by month from the Municipalities or Local Funds concerned.

2. It has accordingly been arranged with the Inspector General of Police, in order to maintain the necessary distinction between Municipal Policemen and the regular District Force and to facilitate recoveries, that the pay of such Policemen shall be drawn by the District Superintendent in separate bills in the form annexed, with a note in each case of the fund from which the amount is recoverable. Appendix XXVI

3. These bills will be distinct for each separate fund, and will be severally accompanied by a statement showing the amount recoverable from each fund in full detail.

4. The bills should be forwarded as vouchers to this office with your Lists of Payments, while you will retain the statements for presentation to the Municipal Commissioners or to the Magistrate (according as the Police is employed within the limits of a Municipality or of a Chowkeedaree Union) with a view to recovery.

5. The *gross* amount of each bill will, of course, be recovered and not the sum paid from the Treasury, which does not include contributions to the Police Superannuation Fund, and in crediting the recoveries in the Cash Book and Cash Account, care should be taken to note in every entry the number and date of the voucher on which the amount was originally drawn from the Treasury.

6. These instructions are to take effect from 1st Proximo.

HUGH SANDEMAN.

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ircular No. 144, dated 29th August 1868.

Privilege Remittance Transfer Receipts to H. E. the Commander-in-Chief and the Officers on the Head Quarters Staff of the Army.

In amendment of the Rules for regulating the issue of Bills of Exchange, Remittance Transfer Receipts, &c., I have the honor to state that the Government of India, in the Financial Department, has been pleased, under date 7th Instant, to authorize His Excellency the Commander-in-Chief and the Officers on the Head

Quarters Staff of the Army to obtain Privilege Remittance Transfer Receipts to the extent of their monthly pay and allowances including staff salary.

HUGH SANDEMAN.

Circular No. 145, dated 10th September 1868.

...s prohibited to ... any money in ... r hands.

I have the honor to request that you will be good enough to discontinue the practice, should it obtain in your district, of allowing the Nazirs of your own or the Sub-divisional Courts to receive or retain in their hands any sums which are not duly entered in the Accounts of the District Treasury or Sub-divisional Treasure-chest.

2. As a general rule, money should be paid directly into the Sudder Treasury or Sub-divisional Treasure-chest, by the person from whom it is receivable, and who should be merely furnished with a Chalan under your signature for presentation with the money.

3. Whenever, in exceptional cases, this course cannot be followed, the Nazir may receive the money as heretofore, but he should pay all his realizations at the close of business daily into the local Treasury accompanied by a Chalan, which should be passed by you, showing how the amount is to be credited in the Treasury Accounts.

4. Refunds of amounts paid into the Treasury under these instructions, will be made under your orders in accordance with usual practice.

J. E. COOKE.

Circular No. 146, dated 18th September 1868.

Rule 110 of the amended Rules for Bills of Exchange modified.

ERRATA.

From the margin of Rule 110 of the amended Rules for Bills of Exchange, omit the specimen entry—

"Amount of Cheques drawn, but not paid ... 000"

And from the Rule itself, the words—

"The balance outstanding at the close of the month, the amounts of Cheques drawn and advised, but not paid."

Substitute the word "unpaid" for "undrawn and," in the last entry in the marginal memo.

J. E. COOKE.

Circular No. 147, dated 12th October 1868.

Fines on Police Officers how to be dealt with.

The Government of India has ruled that all fines levied on Policemen whose monthly salary exceeds Rs. 20 should be credited to the Imperial Revenues and not to the Police Superannuation Fund.

2. All fines, therefore, which are judicially imposed by Magistrates on Policemen of this class, should be credited in the Cash Book and Cash Account of the Treasury as Law and Justice Receipts and included in the Magistrate's Fine Statements.

3. Fines imposed by District Superintendents for neglect of duty will continue to be deducted from the amount of salary in each case, and only the net amount of such salary will be drawn, as heretofore, from the District Treasury.

J. E. COOKE.

Circular No. 148, dated 12th November 1868.

Stopped Currency Notes how to be paid.

The subjoined copy of an opinion of the Advocate General is forwarded for your guidance in cashing or accepting in payment a Currency Note which is entered on the list of stopped Notes furnished by the Currency Department.

2. Immediately on presentation of such a Note at the Treasury, the Treasury Officer will inform the Police that a certain lost Note has been presented, and intimate the fact to the office whence the Note was issued.

3. That office will, on this information, place the loser of the Note in communication with the Police, and will remove the Note from the list of lost Notes.

4. The loser will proceed in the matter in the way he thinks fit.

J. E. COOKE.

OPINION.

If any Government Treasury Officer receives a Currency Note of the alleged loss of which he has received notice from the Issue Department, he should enquire of the person tendering it in payment as to the circumstances under which he got the Note. If he gave value for it, and there is no reason to suppose from his statement that he received it otherwise than in good faith, it should be accepted by the Government Officer as a good legal tender.

2. I think that the Head Commissioner of Paper Currency should satisfy himself, as far as he can, by enquiring from the person who alleges a Note to have been stolen or lost, whether such is really the case, and should ask the alleged owner to produce any evidence he can of his former possession of the Note. Having satisfied himself of the probability of the story as to the alleged stealing or loss, the Commissioner will be quite justified in inserting the Note in his list.

3. A person who takes a Note in good faith and for consideration, will have a title to it, notwithstanding he may have seen it enumerated in the list of lost or stolen Notes. But if he takes the Note with knowledge of its having been advertized, and does not make reasonable enquiry, that is, if he takes it under such circumstances as would fix on him the suspicion of participation in the fraud, he could not make a good title to the Note. And it follows that if he takes the Note otherwise than in good faith, it is not a good payment, and he may and ought to refuse it as a legal tender, unless he has reason to believe that the person tendering it to him come by it honestly.

T. H. COWIE.

Circular No. 149, dated 19th January 1869.*

Rules for supply of Funds to the Telegraph Department.

In supersession of my Circular No. 123, dated 26th March last, I have the honor to request your observance of the following revised Rules prescribed by the Comptroller General of Accounts for the supply of Funds to the Telegraph Department :—

Appendix XXVIII.

1. The Director General of Telegraphs, before the commencement of each official year, will furnish the Comptroller General of Accounts with a Statement in the accompanying Form No. 1, of the probable cash requirements of his department for the year, and the Comptroller General will forward extracts from the Statement to the Provincial Accountants General, in reference to the Treasuries under their control.

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* See Circular No. 154, dated 20th March 1869.